

Report to: Cabinet



Date of Meeting 14 July 2021

Document classification: Part A Public Document

Exemption applied: None

Review date for release N/A

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## Revenue and Capital Outturn Report 2020-2021

### Report summary:

This report sets out the revenue budget and capital outturn positions at the end of the financial year. In what has been a very challenging year with the Covid-19 pandemic having a significant impact on all aspects of the council and its operations. Concerns over the council's finances were originally reported to members at the start of the pandemic but through Government support, tight financial controls and robust budget monitoring the position being reported of the Council remaining financial on track has proven correct with a favourable revenue outturn of £0.333m for the year ending 31 March 2021.

The report outlines the implications of these results on the Council's reserves and makes recommendations on any reserve transfers.

Central Government has provided financial support direct to the Council and for the Council to administer to support others in dealing with Covid-19. Details of grant received, spend and available balances are detailed at appendix 1. This has required careful monitoring during the year and completion of a number of Government returns.

The pandemic has had a significant impact upon the capital programme with expenditure of £10.615m and slippage of £9.507m. Details of capital expenditure is available at appendix 2.

The report also outlines the year end position of the Housing Revenue Account (HRA) at section 5 which includes variance analysis of the positive outturn of £3.594m and 31 March 2021 reserves position.

### Is the proposed decision in accordance with:

Budget Yes  No

Policy Framework Yes  No

### Recommendation:

1. That Cabinet considers and recommends to Council the outturn position for 2020/21 including the implications and proposals relating to the Balances and Reserves held by the Council.
2. That Cabinet recommend to Council that £0.806m is transferred from the General Fund Balance to the Medium Term Financial Plan Risk Reserve and the General Fund Balance is then retained at £3.8m (allowing for £122k to be used in 2021/22 in line with the approved budget), this being the upper end of the adopted range, as detailed in 3.2 of the report.

### Reason for recommendation:

To report the outturn position for the Council's approved budgets for the General Fund, Housing Revenue Account and Capital Expenditure. This financial position will align to the Council's Statement of Accounts but the position in this report is presented in a style that accords to the budget setting and monitoring reports that members receive.

Members are asked to note the variations from the budgets identified within the report and consider the final position.

It is appropriate at this stage to reflect on the reserves and balances held by the Council and determine if these are the right reserves at the right levels going forward.

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Portfolio(s) (check which apply):

- Climate Action and Emergencies
- Coast, Country and Environment
- Council and Corporate Co-ordination
- Culture, Tourism, Leisure and Sport
- Democracy and Transparency
- Economy and Assets
- Finance
- Strategic Planning
- Sustainable Homes and Communities

**Equalities impact** Low Impact

**Climate change** Low Impact

**Risk:** Low Risk; Financial monitoring reports have kept members informed during the year of budget variations and the projected outturn position of the Council's finances. At the beginning of the year concerns were raised with members over the financial implications of the Pandemic particularly around significant losses of revenue and additional costs being incurred. Consideration was given to the need of an emergency budget to deal with the situation but the Government came forward with additional funding to support councils which was then factored into our financial reporting. From that stage onwards the Council has maintaining its net spending within overall approved budget levels and available General Fund Balance to meet additional costs. All predetermined Balance and Reserve levels were predicted to be maintained above the adopted minimum levels. This position has now proven correct in the final outturn position presented in this report. The report also looks at the monies the Council holds in balances and reserves and considers these in the light of the Council's future financial position and future Government funding cuts. Consideration is given to the Council's financial track record, internal and external audit reports on financial controls and is reflective of occurrences from external factors which affect the Council's finances.

**Links to background information**

Link to [Council Plan](#):

Priorities (check which apply)

- Outstanding Place and Environment
  - Outstanding Homes and Communities
  - Outstanding Economic Growth, Productivity, and Prosperity
  - Outstanding Council and Council Services
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## 1. Introduction

- 1.1 This report compares the outturn position (actual amount spent or income received for the year) against budgets set for the financial year 2020/21 for the General Fund, Housing Revenue Account (HRA) and the Capital Programme.
- 1.2 During 2020/21 budget monitoring reports have informed members of budget variations and the anticipated year-end financial position. This report contains the final position for the year and compares this outturn position against the budgets set.
- 1.3 The report looks at the effect the outturn position has on the Council's balances and reserves and considers future policy for holding these sums.
- 1.4 The report contains the following sections:
  - Section 2 General Fund Position
  - Section 3 Reserves Position
  - Section 4 Covid-19 Outturn
  - Section 5 Housing Revenue Account
  - Section 6 Capital Outturn

## 2. General Fund Position

- 2.1 The 2020/21 budget was set by Council with a net budget of £15.225m with no use of General Fund Balances and a Council Tax Requirement of £8.827m. The final year end outturn position has resulted in an underspend of £0.333m. This position arises from increased costs around leisure (LED support) and recycling and refuse collection, a large reductions in fees and charges but these costs having been offset with Government Covid funding and a significant uplift in business rate income giving the final positive outturn position.
- 2.2 There has been positive and negative variations against the budget set, the main reported areas being:

<b>General Fund 2020/21 – main outturn variations against budget</b>	<b>Variation £000</b>
<b>Council &amp; Grant Income</b>	
Business Rates - £5.4m of business rates income was achieved in the year against a budget of £4.2m. Within the year all Retail, Leisure and Nursery sector businesses rates were waived and instead funded by a central government grant which mitigated the impact of the pandemic on income levels. Included within this Variation is an earmarked reserve contribution of £7.6m which is the East Devon portion of the collection fund deficit created by the loss of this income in collection fund which is carried forward in accounting terms, but the Council has been reimbursed this income through grant in 2020/21 – therefore this income has been set aside to meet the deficit in 2021/22.	1,265 (F)
Council Tax - The £138k additional amount of income above the precept and the £122k predetermined collection fund surplus.	138 (F)
Grant Funding - £1.76m in Covid 19 Local Authority Grant funding within the year. The additional £0.7m was received through the Government income compensation scheme, the offsets of which are commented on below.	2,489 (F)

Other Earmarked Reserves – please see table below	1,316 (A)
Interest – continued low interest rate environment	203 (A)
<u>Portfolio Variances – general costs</u>	
Salaries - The £349k budgeted salary saving was achieved after taking into consideration the impact of the £74k Furlough recovery which offset the increases in overtime and holiday pay seen in the year.	1 (A)
Agency - Street Scene, Environment & Revs and Bens to deal with absence cover/pandemic related issues	160 (A)
Redundancy – Mainly offset by transformation fund contribution of £109k as agreed by Council.	136 (A)
Training - Less possibilities to undertake training opportunities due to the pandemic	66 (F)
Transport - £50k savings on vehicle fuel and travelling - pandemic related	102 (F)
Premises - Driven by rates savings and water charges. A £100k Increase in Insurance costs in the year were offset by decreases across maintenance and contractor related expenditure	178 (F)
<u>Portfolio Variances – Specific Service Costs</u>	
LED additional subsidy less grant income	1,058 (A)
Car Parks - Pandemic related reduction in car park income which has been partially offset by the recovery seen in the Grant Funding line through the Government compensation scheme	890 (A)
Refuse Collection & Recycling - £300k agreed pandemic related contribution to Suez plus reduced income across the various income streams the most material being new property containers (£155k)	537 (A)
Beaches & Foreshores - Pandemic related reduction in income levels most notably from Beach Huts & Chalets (£179k)	221 (A)
Public Halls - Manor Pavillion Closed due to pandemic - reduced Income by £490k partially offset by the corresponding expenditure savings in performer fees	165 (A)
Corporate Buildings - Ocean venue net income exceeded the £50k budget by £173k which has been partially offset at the service level by reduced rentals achieved at the business centre	117 (F)
Growth Point - Annual Enterprise zone income allocated from the business rates collection fund which exceeded revenue expenditure in the year, all of the surplus has been allocated to the earmarked reserve.	142 (F)
Housing and Council Tax Benefits - Housing Benefits awarded and reduction in income from Housing Benefit overpayments	405 (A)
Financial Assistance - Less Grant contributions to the various schemes during the year as the pandemic impacted activities, most notably against the Crowdfunding Pilot where only £50k of a budgeted £140k was paid out.	131 (F)
Housing and Council Tax Admin - £576k in New Burdens Funding from Central Government to cover administration of the numerous grant schemes. £505k reserved to cover expenditure in the current financial year.	544 (F)
Other - Residual movements less than £100k across the portfolio	41 (A)

2.3 Services areas have seen large reductions in income and increased costs due to the pandemic. Additional government grant has been received in the year offsetting some of these costs. These pressures have remained in the new financial year and will be monitored carefully in 2021/22.

### 3. RESERVES POSITION

3.1 The overall General Fund Balance position at year end is given below, this shows the effect of the budgeted outturn variation of £0.333m.

<b>General Fund Balance Position</b>	<b>£000</b>
<b>Opening Balance 1/4/2020</b>	<b>(6,395)</b>
Agreed use of General Fund Balance in 2020/21	0
Transfer to MTFP risk reserve previously agreed by Council	2,000
Budgeted Outturn variation 2020/21	(0.333)
<b>Closing Balance 31/3/2021</b>	<b>(4,728)</b>

3.2 The General Fund Balance at £4.728m is £0.928m above the proposed adopted range which is between £3m and £3.8m. This represents 10% of our net budget equivalent to a two year operational period which gives £3m; to this is added £0.8m headroom to give £3.8m as a top of the range figure. This is the range we stipulate the General Fund Balance to be within before members need to take action; whether above or below the range.

In approving the 2021/22 budget Council agreed to final amendments to the budget in its final adoption, in the main the delay in car park charges planned for 1<sup>st</sup> April 2021 to be delayed until 1<sup>st</sup> April 2022. The impact of this and other amendments resulted in the need to use £122k of the General Fund Balance in 2021/22. With the General Fund Balance being £0.806m (£0.928m less £0.122m to be used in 2021/22) above the adopted range (and £1.606m above the minimum sum required to be held) it is proposed that:

- **£0.806m is transferred to Medium Term Financial Plan Risk Reserve**

In line with the creation of the Medium Term Financial Risk Reserve last year (current balance of £2m) it is proposed to add the sum of £0.806m over and above the upper end of the adopted General Fund range to mitigate against the financial risks identified in the Council's Medium Term Financial Plan (MTFP) of the possible changes in the Governments funding regimes namely Business Rate Retention and New Homes Bonus Grants.

The reserve can be used to fund services, if needed, whilst the Council reshapes its budget to meet the available resources at a point when it can determine the amount of savings required rather than take significant actions which effect services and staff when possibly they are not required to the extent or time predicted. Previous practice has been for Government to make final funding settlement announcements in November making it impossible for Councils to wait for these announcements before preparing detailed budget proposals for the following financial year. Having such a reserve would give a further year and budget setting round to consider changes sensibly. This does not negate the need to still plan and consider proposals but they will not have to be acted upon until needed and then given full member consideration.

3.3 The year-end position of in year reserve movements >£50k are:

Description/Reserve Allocation	Transfer £000s	Budgeted £000s	Variance £000s
Contributions to COVID 19 Revs and Bens Reserves	506	0	506
Climate Change Budget Underspend	270	0	270
LED National Leisure Recovery Grant	192	0	192
Enterprise Zone Revenue Surplus Reserve Contribution	128	0	128
COVID 19 Hardship Reserve for amounts to spend in 20/21	116	(47)	163
Transformation contribution toward redundancy payments	(109)	(30)	(79)
Transfer from Community Lead Housing Reserve to cover expenditure	(88)	0	(88)
Planning Reserve Contribution for Cranbrook and Axminster Master planning work	(87)	0	(87)
Growth Point reserve contribution from prior year Government Funding	(83)	(84)	1
ICT Reserves Contribution to cover in year expenditure	(82)	(58)	(25)
Creation of £50k Ocean Venue sinking fund	50	0	50
All Amounts <£50k	147	(50)	198

3.4 The year-end position on the main Reserve Balances >£100k for the General Fund are:

Reserve Name	Opening Balance £000s	Transfer £000s	Balance 31/03/21 £000s
MTFP Risk Reserve *additional sum of £0.806m being proposed subject to Council approval	0	(2,000)	(2,000)
Business Rates Volatility Reserve - £7m to be used to offset accounting collection fund deficit in 2021/22	(639)	(7,639)	(8,278)
100% NNDR Reserve	(2,506)	0	(2,506)
Transformation Fund	(1,371)	109	(1,262)
Community Led Housing Reserve	(1,009)	88	(922)
Asset Maintenance Reserve	(911)	0	(911)
Enterprise Zone Reserve	(476)	(128)	(604)
Revs & Bens CV19 Admin Grants Reserve	0	(479)	(479)
Consortium Payment Reserve	(299)	(51)	(350)
Climate Change Reserve	0	(270)	(270)
National Leisure recovery reserve	0	(192)	(192)
Streetscene Reserve	(148)	(32)	(179)
Covid19 Emergency Fund Reserve	(48)	(116)	(163)
Relocation Allowances Reserve	(197)	38	(158)
Neighbourhood Planning Reserve	(128)	(21)	(149)
Building Control IT Enhancement	(144)	0	(144)

Localised Ctax Support Reserve	(141)	0	(141)
Car Parks Ticket Machine Reserve	(121)	0	(121)
Parishes Together Reserve	(189)	87	(102)
<£100k 2020 Balance	(1,814)	62	(1,752)

#### 4.0 COVID-19 Outturn position

- 4.1 The Government have provided financial support through a number of different funding streams. Appendix 1 details the total funding received in relation to Covid-19 support, with a balance of £11.950m being available in 2021/22.
- 4.2 All Covid-19 support grant received in 2020/21 has solely been spend on Covid-19 related costs. A total of £2.563m has been received supporting the General Fund Budget.

#### 5.0 Housing Revenue Account (HRA)

- 5.1 The 2020/21 budget was set to achieve a surplus of £0.931m, the outturn position gives a surplus for the year of £4.525m; a variation of £3.594m, the main variations are given below.

HRA 2020/21 – Outturn variations against budget	Variation £000	Comment on Future budget implications
The collection of dwellings rents and other income was materially on budget despite the challenges of the pandemic. Garage rents were significantly down at £216k vs a budget of £425k.	194 (A)	No implication
An increase of £15k has been made to the bad provision, not budgeted for as this is a year end assessment.	15 (A)	No implication
Supervision & Management: saving of £200k overall predominantly driven by employee cost savings most notably within the Property and Asset team.	201 (F)	No implication
Responsive repairs over budget by £148k.  The Maintenance & Repairs contract with Ian Williams has resulted in a more stable expenditure profile in 20/21. The exclusions from the PPP contract in year were significantly larger than predicted causing a £215k overspend which is an area of continued focus offset by savings elsewhere.	148 (A)	No implication
Programmed Maintenance, Major & Special Repairs spending was £2.8m below budget as the pandemic significantly impacted the capability of the Property and Asset team to schedule works.	2,845 (F)	Earmarked Reserve contribution made for catch up costs.
The £0.8m budgeted contribution to capital was not made as capital works were impacted by the pandemic.	806 (F)	No implication



The financing costs of £2.465m were £98k over budget due to low interest rates.	78 (A)	No implication
Savings in Other Expenditure (£176k) on other areas impacted by the pandemic such as Change of tenancy contributions and Tenant Engagement.	175 (F)	No implication

5.2 The updated position of the HRA Balance is given below.

HRA Balance	£000
<b>Opening Balance 1/4/2020</b>	<b>(4,059)</b>
Agreed surplus in 2020/21	(0,931)
Outturn variation 2020/21	(3,594)
Transfers to Earmarked Reserves	5,483
<b>Closing Balance 31/3/2021</b>	<b>(3,100)</b>

5.3 Within the year the following transfers to Earmarked Reserves have been made;

- 5.3.1 £2.86m into the Planned Maintenance Reserve
- 5.3.2 £2.499m into the Housing Capital Development Fund
- 5.3.3 £124k into a Landlord Services Reserve

5.4 The adopted minimum level for the HRA Balance is between £2.1m to £3.1m, based on £490 per property with headroom added of £1m. With transfers to earmarked reserves, the HRA Balance is at the upper end of the adopted range.

5.5 The year-end position on other Balances/Reserves held for the HRA are:

- **£1.6m in the HRA Business Volatility Fund.** The HRA self-financing business plan relies on a number of assumptions outside the control of the Council, with significant debt repayment schedules this reserve was established to mitigate this risk giving time if necessary to reshape the HRA budget to accommodate any negative changes.
- **£2.499m in the Housing Capital Development Fund.** Used for housing development, acquisitions and climate change works including funding 60% of the cost where 40% comes from Right to Buy receipts.
- **£3.375m in the Planned Maintenance Reserve.** To be utilised for planned maintenance related items in the coming year that were put on hold due to the repairs and maintenance contract overspend.
- **£1.776m in the Fire Risk Assessment Works & Lift Replacement Reserve.** In 18/19 financial year £3.55m was set aside for ongoing building works to blocks of flats based upon fire risk assessments and the replacement of the lift at the Poplar Mount block. The residual balance within this account is the so far unspent balance.
- **£0.124m in the Landlord Services Reserve.** To be utilised for projects within Estate Management and catch up costs required in the forthcoming financial year.



## 6.0 Capital Budget

6.1 The revised net capital budget (after grants and contributions) for 2020/21 was £20.123m; the outturn position is lower by £9.508m at £10.615m. The majority of this movement is from scheme slippage, which needs to be re-profiled into 2021/22, or later years.

### 2020/21 Capital Programme Outturn Position by Portfolio

Line	Portfolio	Budget after revisions	Actual	(Under)/Overspend
		2020/21	2020/21	2020/21
		£	£	£
1	Corporate Services	1,299,765	218,726	(1,070,039)
2	Community - Housing General Fund	908,843	745,519	(163,324)
3	Economy and Regeneration	10,790,970	2,859,634	(7,931,336)
4	Environment	2,029,250	96,566	(1,932,684)
5	Street Scene	2,912,793	604,813	(2,307,980)
6	Strategic Development	1,250,000	0	(1,250,000)
7	<b>TOTAL GF GROSS EXPENDITURE</b>	<b>19,191,621</b>	<b>4,525,258</b>	<b>(14,655,363)</b>
8	Community - HRA	5,206,000	7,657,835	2,451,835
9	<b>TOTAL GROSS EXPENDITURE</b>	<b>24,397,621</b>	<b>12,183,094</b>	<b>(12,203,527)</b>
10	Corporate Services	(11,000)	0	0
11	Community - Housing General Fund	(795,813)	(390,451)	405,362
12	Economy and Regeneration	(2,269,000)	0	2,269,000
13	Environment	(587,240)	0	587,240
14	Street Scene	(611,934)	(668,184)	(56,250)
15	Strategic Development	0	0	0
16	<b>TOTAL GF EXTERNAL FUNDING</b>	<b>(4,274,987)</b>	<b>(1,058,635)</b>	<b>3,205,352</b>
17	Community - HRA	0	(509,345)	(509,345)
18	<b>TOTAL EXTERNAL FUNDING</b>	<b>(4,274,987)</b>	<b>(1,567,980)</b>	<b>2,696,007</b>
19	Corporate Services	1,288,765	218,726	(1,070,039)
20	Community - Housing General Fund	113,030	355,068	242,038
21	Economy and Regeneration	8,521,970	2,859,634	(5,662,336)
22	Environment	1,442,010	96,566	(1,345,444)
23	Street Scene	2,300,859	(63,371)	(2,364,230)
24	Strategic Development	1,250,000	0	(1,250,000)
25	<b>TOTAL GF NET EXPENDITURE</b>	<b>14,916,634</b>	<b>3,466,623</b>	<b>(11,450,011)</b>
26	Community - HRA	5,206,000	7,148,490	1,942,490
27	<b>TOTAL NET EXPENDITURE</b>	<b>20,122,634</b>	<b>10,615,114</b>	<b>(9,507,520)</b>

6.2 Further details of all capital schemes can be found at Appendix 2.

6.3 To remind members a capital budget is agreed to complete a particular scheme/project (normally in the annual budgeting setting process). Profiling between years is undertaken to help understand yearly financial commitments and for members to understand the annual funding position. Capital scheme slippage will be re-profiled with advice from the project/budget manager but this will be within the total budget approved for the scheme by members.

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**Financial implications:**

The financial details are included in the report

**Legal implications:**

Any legal implications are identified in the report and no further comment is required.

<b><u>Covid 19 Pandemic Government Grant Summary</u></b>	<b>Income</b>	<b>Expenditure</b>	<b>Net</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Local Authority Support Grant	(1,763,484)	0	(1,763,484)
Sales, Fees and Charges Grant	(725,400)	0	(725,400)
Job Retention	(73,764)	0	(73,764)
	<b>General Fund funding for 2020/21</b>		<b>(2,562,648)</b>
Revenues & Benefits CV19 work admin grant	(578,511)	72,528	(505,983)
National Leisure Recovery Fund	(281,542)	89,700	(191,842)
Community Food Bank	(46,976)	38,458	(8,518)
CV19 Hardship Fund	(172,049)	123,721	(48,328)
CV19 Self Isolation	(232,791)	117,949	(114,842)
ARG	(4,225,128)	2,165,313	(2,059,815)
LRSG (Open)	(1,653,175)	1,522,173	(131,002)
			-
Christmas Support Payment (CSP) for wet led pubs	(83,200)	62,000	(21,200)
			-
Closed Business Lockdown payment (CBLP)	(11,169,000)	7,822,000	(3,347,000)
			-
The Local Restrictions Support Grant (Closed) Addendum	(11,439,001)	7,388,844	(4,050,157)
LRSG (Closed) Addendum	(3,724,326)	2,506,906	(1,217,420)
LRSG (Closed) Post 2 Dec 2020	(407,256)	153,569	(253,687)
Council Tax C19 Hardship Fund	(713,034)	798,341	85,307
Council Tax C19 Hardship Fund (GF funding)	-	-	(85,307)
Business Support Grants	(43,100,000)	43,100,000	0
LA Discretionary Grant Fund (LADGF)	(2,410,000)	2,410,000	0
	<b>Balance available into 2021/22</b>		<b>(11,949,794)</b>

**CAPITAL PROGRAMME 2020/21 - CAPITAL EXPENDITURE AND INCOME**

**CORPORATE SERVICES PORTFOLIO**

Project	Revised Budget	Actual	(Under)/Overspend
	2020/21	2020/21	2020/21
	£	£	£
<b>Business Systems</b>			
STRATA Tri planning Idox	52,685	10,943	(41,742)
STRATA Tri Oracle/DMS Idox	15,000	16,715	1,715
STRATA Tri HR Payroll T&A	3,812	3,072	(740)
STRATA Tri To be allocated	67,762	0	(67,762)
Efinancials V5 upgrade	30,000	0	(30,000)
Civica Comino - E Doc System	65,000	59,700	(5,300)
Financial Management Project	368,675	3,604	(365,071)
Asset Management System	126,730	0	(126,730)
STRATA Tri Legal Case Mgmt	8,452	9,327	875
Home Safeguard IT upgrade	44,000	0	(44,000)
Digital Telecare Equipment	240,060	0	(240,060)
	<b>1,022,176.00</b>	<b>103,361</b>	<b>(918,815)</b>
<b>Infrastructure and projects</b>			
STRATA set up - annual	55,038	55,038	0
Strata Service Desk Convergence	6,346	0	(6,346)
Firmstep Project	47,475	(3)	(47,478)
Strata DR & Infrastructure for Win 10	91,730	60,330	(31,400)
Strata Windows 10	77,000	0	(77,000)
	<b>277,589</b>	<b>115,365</b>	<b>(162,224)</b>
<b>GROSS EXPENDITURE</b>	<b>1,299,765</b>	<b>218,726</b>	<b>(1,081,039)</b>
<b>Business Systems</b>			
Home Safeguard IT upgrade	(11,000)	0	11,000
	<b>(11,000)</b>	<b>-</b>	<b>11,000</b>
<b>EXTERNAL FUNDING</b>	<b>(11,000)</b>	<b>0</b>	<b>11,000</b>
<b>NET EXPENDITURE</b>	<b>1,288,765</b>	<b>218,726</b>	<b>(1,070,039)</b>

**COMMUNITY PORTFOLIO - HOUSING GENERAL FUND**

Project	Revised Budget	Actual	(Under)/Overspend
	2020/21	2020/21	2020/21
	£	£	£
<b>Improvement Grants</b>			
Disabled Facilities Grants	795,813	745,519	(50,294)
Disabled Facilities Grants Capital Salaries	73,030	0	(73,030)
Empty Homes Loans	20,000	0	(20,000)
Green Deal	20,000	0	(20,000)
	<b>908,843</b>	<b>745,519</b>	<b>(163,324)</b>
<b>GROSS EXPENDITURE</b>	<b>908,843</b>	<b>745,519</b>	<b>(163,324)</b>
<b>Improvement Grants</b>			
Disabled Facilities Grants	(795,813)	(375,476)	420,337
Disabled Facilities Grant repayment	0	0	0
Home Stay Grant	0	(14,975)	(14,975)
	<b>(795,813)</b>	<b>(390,451)</b>	<b>405,362</b>
<b>EXTERNAL FUNDING</b>	<b>(795,813)</b>	<b>(390,451)</b>	<b>405,362</b>
<b>NET EXPENDITURE</b>	<b>113,030</b>	<b>355,068</b>	<b>242,038</b>

**ENVIRONMENT PORTFOLIO**

Project	Revised Budget	Actual	(Under)/ Overspend
	2020/21	2020/21	2020/21
	£	£	£
<b>Sports Centres &amp; Swimming Pools</b>			
Broadclyst and Ottery Leisure Centre re roof	296,000	0	(296,000)
Exmouth Tennis Centre Mechanical & Elec	85,000	0	(85,000)
Exmouth Tennis Centre + Ottery & Broadclyst Leisure Centres - Energy Act and Energy Saving/Renewables Initiatives	190,000	0	(190,000)
Honiton + Sidmouth leisure centres - Energy Act and Energy Saving/Renewables Initiatives	80,000	0	(80,000)
Honiton Pool and Changing Rooms	162,660	43,998	(118,662)
OSM All weather pitch resurface	0	0	0
LED - Leisure Centre Energy Saving	222,319	0	(222,319)
Sidmouth Swimming Pool and Changing Rooms	432,557	648	(431,910)
Axminster Leisure Centre - replace sports hall flooring	56,600	0	(56,600)
Replacement doors to sports hall storerooms - Leisure Centres	35,500	0	(35,500)
	<b>1,560,636</b>	<b>44,646</b>	<b>(1,515,990)</b>
<b>Countryside</b>			
Sheep's Marsh Inter Tidal Scheme	113,700	10,364	(103,336)
	<b>113,700</b>	<b>10,364</b>	<b>(103,336)</b>
<b>Carparks</b>			
Redesign of entrance to Maer Road car park Exmouth	1,433	7,299	5,866
Broadclyst Car Park Improvements - Victory Hall, Broadclyst	26,500	0	(26,500)
Car Park Resurfacing, Fencing and Flow plates improvements - various Sites	70,105	28,218	(41,887)
Exmouth campervan and boat park	9,280	314	(8,966)
Imperial Recreation Ground – Parking Improvements	55,000	0	(55,000)
Phear Park, Exmouth – Access Road Resurfacing and New Parking Area Construction	99,000	650	(98,350)
Seaton Jurassic Car Park Extension	85,600	0	(85,600)
Car Parks - Capital Maintenance 19.20	7,996	5,075	(2,921)
	<b>354,914</b>	<b>41,556</b>	<b>(313,358)</b>
<b>GROSS EXPENDITURE</b>	<b>2,029,250</b>	<b>96,566</b>	<b>(1,932,684)</b>
<b>Sports Centres &amp; Swimming Pools</b>			
Broadclyst and Ottery Leisure Centre re roof DCC contribution	(118,400)	0	118,400
Honiton Pool and Changing Rooms LED 50%	(79,750)	0	79,750
Tennis Centre + Ottery & Broadclyst Leisure Centres - Energy Act and Energy Saving/Renewables Initiatives LED 50%	(95,000)	0	95,000
Honiton + Sidmouth leisure centres - Energy Act and Energy Saving/Renewables Initiatives LED 50%	(40,000)	0	40,000
Sidmouth Swimming Pool and Changing Rooms LED 50%	(217,250)	0	217,250
Axminster Leisure Centre - replace sports hall flooring	(22,640)	0	22,640
Replacement doors to sports hall storerooms - Leisure Centres	(14,200)	0	14,200
	<b>(587,240)</b>	<b>0</b>	<b>587,240</b>
<b>EXTERNAL FUNDING</b>	<b>(587,240)</b>	<b>0</b>	<b>587,240</b>
<b>NET EXPENDITURE</b>	<b>1,442,010</b>	<b>96,566</b>	<b>(1,345,444)</b>

<b>ECONOMY PORTFOLIO</b>			
Project	Revised Budget	Actual	(Under)/Overspend
	2020/21	2020/21	2020/21
	£	£	£
<b>Corporate Buildings &amp; Security</b>			
New Office Accommodation - Heathpark	379,630	147,254	(232,376)
EDBC - Energy Act and Energy Saving/Renewables Initiatives	46,800	0	(46,800)
	<b>426,430</b>	<b>147,254</b>	<b>(279,176)</b>
<b>Beach Properties</b>			
Re-roofing of seaside tenanted properties 2017-19	62,680	0	(62,680)
Orcombe Point - new Kiosk	46,420	0	(46,420)
	<b>109,100</b>	<b>0</b>	<b>(109,100)</b>
<b>Industrial Sites</b>			
Seaton Workshop Provision	572,190	0	(572,190)
Industrial units - Energy Act and Energy Saving/Renewables Initiatives	85,000	0	(85,000)
Replacement of perimeter fencing at Manstone Depot, Sidmouth	33,000	6,898	(26,102)
	<b>690,190</b>	<b>6,898</b>	<b>(683,292)</b>
<b>Public Halls, Community Centres &amp; Pavilions</b>			
Exmouth Pavilion - Energy Act and Energy Saving/Renewables Initiatives	39,982	0	(39,982)
	<b>39,982</b>	<b>0</b>	<b>(39,982)</b>
<b>Exmouth Regeneration</b>			
Queen's Drive Leisure Area Infrastructure	40,918	23,868	(17,050)
Capital salaries - Economic Development	30,000	0	(30,000)
The Strand Exmouth	125,540	0	(125,540)
<b>Other Regeneration</b>			
Growth Point Capital Projects	136,810	0	(136,810)
Seaton Wetlands Link Project	98,000	0	(98,000)
Beer - Community Loan Trust	1,150,000	250,000	(900,000)
Enterprise Zone - Park & Change	1,385,000	1,090,508	(294,492)
Enterprise Zone - Long Lane Enhancement	3,650,000	1,261,105	(2,388,895)
Enterprise Zone - Open Innovation Building	660,000	500,000	(160,000)
Clyst Vale Regional Park	2,249,000	0	(2,249,000)
Exmouth Museum Loan	0	80,000	80,000
	<b>9,525,268</b>	<b>3,205,482</b>	<b>(6,319,786)</b>
<b>GROSS EXPENDITURE</b>	<b>10,790,970</b>	<b>3,359,634</b>	<b>(7,431,336)</b>
<b>Public Halls, Community Centres &amp; Pavilions</b>			
Exmouth Pavilion - Energy Act and Energy Saving/Renewables Initiatives	(20,000)	0	20,000
	<b>(20,000)</b>	<b>0</b>	<b>20,000</b>
<b>Regeneration</b>			
Clyst Vale Regional Park - S106 and CIL funded	(2,249,000)	0	2,249,000
	<b>(2,249,000)</b>	<b>0</b>	<b>2,249,000</b>
<b>EXTERNAL FUNDING</b>	<b>(2,269,000)</b>	<b>0</b>	<b>2,269,000</b>
<b>NET EXPENDITURE</b>	<b>8,521,970</b>	<b>3,359,634</b>	<b>(5,162,336)</b>

<b>STREET SCENE PORTFOLIO</b>			
Project	Revised Budget	Actual	(Under)/Overspend
	2020/21	2020/21	2020/21
	£	£	£
<b>Beaches &amp; Foreshores</b>			
Sidmouth and East Beach Management Plan	23,742	28,084	4,342
Digger (Shingle clearance and Grave digging)	80,000	0	(80,000)
Seaton Beach Management Scheme Outline Business Case	77,497	5,905	(71,593)
Exmouth Seawall Emergency Work	11,769	(0)	(11,769)
Sidmouth Beach management Scheme	150,000	0	(150,000)
Exmouth Beach Study	80,000	0	(80,000)
Exmouth Groyne Navigational Markers	37,232	43,682	6,450
Seaton Coast Protection Scheme	60,000	0	(60,000)
Axmouth Harbour Maintenance	20,000	0	(20,000)
Sidmouth Seafront railings repainting	20,955	10,955	(10,000)
Inland Cliff Stabilisation - The Plantation, Exmouth	40,955	3,162	(37,793)
	<b>602,150</b>	<b>91,787</b>	<b>(510,363)</b>
<b>Flood Alleviation</b>			
New Feniton Flood Alleviation Scheme	849,438	37,537	(811,901)
Whimble Flood Alleviation	2,482	(0)	(2,482)
Membury Sump Trash Screen	28,441	25,791	(2,650)
	<b>880,361</b>	<b>63,327</b>	<b>(817,034)</b>
<b>Parks &amp; Pleasure Grounds</b>			
Connaught Parapet Wall Repair and Cliff Remedial Works, Sidmouth	2,160	0	(2,160)
Parks and play area fencing	55,955	5,455	(50,500)
Low Carbon materials trial	20,000	0	(20,000)
Gunfield Gardens fence refurbishment	20,000	0	(20,000)
Jacob's Ladder repainting and structural works	31,911	17,711	(14,200)
Replacement of unsafe lighting stock and LED conversion	40,000	39,042	(958)
	<b>170,026</b>	<b>62,208</b>	<b>(107,818)</b>
<b>Play Equipment/Playgrounds</b>			
Meadway play area, Seaton	50,955	50,955	(0)
Brixington play area, Exmouth	100,955	100,955	(0)
Renewal of wheeled sport equipment in Budleigh skate park	4,997	4,698	(300)
Cherry Close play area, Honiton	75,955	75,955	0
Millwey Rise play area, Axminster	138,630	0	(138,630)
Seafield Gardens play area, Seaton	100,955	100,955	0
Seaton skate park	6,247	5,947	(300)
Greenway Lane play area - Budleigh Salterton	80,000	0	(80,000)
The Crescent play area - Exmouth	80,000	0	(80,000)
Butts Close play area - Honiton	60,000	0	(60,000)
	<b>698,694</b>	<b>339,465</b>	<b>(359,229)</b>
<b>Public Conveniences</b>			
Magnolia Exmouth	200,000	0	(200,000)
	<b>200,000</b>	<b>0</b>	<b>(200,000)</b>
<b>Refuse &amp; Recycling</b>			
Refuse vehicles + bins	17,196	0	(17,196)
Green Waste - Purchase of Bins/Vehicle/Software	10,164	0	(10,164)
	<b>27,360</b>	<b>0</b>	<b>(27,360)</b>
<b>Sports Grounds</b>			
Refurbishment of Allhallows Pavilion changing rooms	71,000	0	(71,000)
	<b>71,000</b>	<b>0</b>	<b>(71,000)</b>
<b>Grounds Maintenance</b>			
Plant & Equipment- Grounds Maintenance	131,250	34,000	(97,250)
Churchyard wall reconstruction - St Swithun's, Woodbury	40,000	0	(40,000)
	<b>171,250</b>	<b>34,000</b>	<b>(137,250)</b>
<b>Street Cleansing</b>			
Plant & Equipment - Street Cleansing	62,631	0	(62,631)
Replacement of Big Belly Bins m the EA re this Grant	29,321	14,026	(15,295)
	<b>91,952</b>	<b>14,026</b>	<b>(77,926)</b>
<b>GROSS EXPENDITURE</b>	<b>2,912,793</b>	<b>604,812.66</b>	<b>(2,307,980)</b>



**STREET SCENE PORTFOLIO cont.**

Project	Revised Budget	Actual	(Under)/
	2020/21	2020/21	Overspend
	£	£	£
<b>Beaches &amp; Foreshores</b>			
Sidmouth and East Beach Management Plan Grant	(50,000)	0	50,000
Sidmouth Beach management Scheme	(125,000)	0	125,000
Exmouth Beach Study	(60,000)	0	60,000
Seaton Beach Management Scheme Outline Business Case	0	(10,000)	(10,000)
Seaton Coast Protection Scheme	(30,000)	0	30,000
	<b>(265,000)</b>	<b>(10,000)</b>	<b>255,000</b>
<b>Flood Alleviation</b>			
New Feniton Flood Alleviation Scheme Grant	(148,184)	(658,184)	(510,000)
	<b>(148,184)</b>	<b>(658,184)</b>	<b>(510,000)</b>
<b>Play Equipment/Playgrounds</b>			
Brixington play area, Exmouth	(6,990)	0	6,990
Renewal of wheeled sport equipment in Budleigh skate park	(35,000)	(35,000)	0
Foxhill play area, Axminster	(14,850)	(14,850)	0
Millwey Rise play area, Axminster	(138,630)	0	138,630
Redgates play area, Exmouth	(3,280)	(3,280)	0
	<b>(198,750)</b>	<b>(53,130)</b>	<b>145,620</b>
<b>EXTERNAL FUNDING</b>	<b>(611,934)</b>	<b>(721,314)</b>	<b>(109,380)</b>
<b>NET EXPENDITURE</b>	<b>2,300,859</b>	<b>(116,501)</b>	<b>(2,417,360)</b>

**STRATEGIC DEVELOPMENT PORTFOLIO**

Project	Revised Budget	Actual	(Under)/
	2020/21	2020/21	Overspend
	£	£	£
Gypsy and traveller site	500,000	0	(500,000)
Self-build Pilot	750,000	0	(750,000)
<b>GROSS EXPENDITURE</b>	<b>1,250,000</b>	<b>0</b>	<b>(1,250,000)</b>

**COMMUNITY PORTFOLIO - HOUSING REVENUE ACCOUNT**

Project	Revised Budget	Actual	(Under)/ Overspend
	2020/21	2020/21	2020/21
	£	£	£
FRA Capital Works	0	1,192,937	1,192,937
House in Multiple Occupation - Exmouth 30% RTB + 70% S.106	0	18,368	18,368
34 St Marks Rd Honiton Ex141xu	0	163,501	163,501
HMO 1 Morton Way Exmouth	0	3,778	3,778
1 Whitton Court Sidmouth	0	6	6
18a&b Sailors Rest StAnd Rd Ex	0	32,738	32,738
21 Macauley Close Hon Ex141uu	0	160,676	160,676
18 Spindlewood Cl Hon Ex142xq	0	325	325
8 Buttercup Cl Seaton Ex122xb	0	160,518	160,518
40 Churchill Rd Exmouth Ex84dn	0	218,215	218,215
24 Hazelwood Cls Hon EX14 2XA	0	149,173	149,173
9 Spindlewood Cls Hon EX14 2XQ	0	175,801	175,801
65 Fraser Road Exmouth EX8 4DH	0	194,751	194,751
F2 23 Cheshire Rd Exm EX8 4BN	0	498	498
11 Senate Way Exm EX8 4SF	0	178,176	178,176
43 Rosewell Cls Hon EX14 1QU	0	171,061	171,061
4 Cunningham Road Exm EX8 4DS	0	141,791	141,791
26 Cunningham Rd Exm EX8 4DS	0	206,536	206,536
51 St Andrews Rd Exmth EX8 1AS	0	940,751	940,751
83 Fraser Road, Exmouth	0	211,686	211,686
17 Fairmead, Sidmouth Ex10 9su	0	232,387	232,387
123 Manstone Av.Sidth Ex10 9tq	0	634	634
9 New Street, Exmouth Ex8 1rt	0	534	534
26 High Meadow,Sidmth Ex10 9uw	0	537	537
	0	534	534
	0	138,025	138,025
<b>HRA Affordable Housing</b>	<b>0</b>	<b>4,693,934</b>	<b>4,693,934</b>
HRA Housing System	0	(19,809)	(19,809)
<b>HRA Housing Other</b>	<b>0</b>	<b>(19,809)</b>	<b>(19,809)</b>
Re-Roofing	300,000	12,114	(287,886)
Social Service Adaptations	250,000	223,891	(26,109)
CAPITAL GRANTS HSG	0	671,905	671,905
Poplar Mount Lifts replacement	0	7,594	7,594
Seaton Refurbishment Manor Close Seaton	300,000	0	(300,000)
Major improvement/extension	150,000	46,890	(103,110)
Remodelling of Sheltered Schemes	100,000	40,190	(59,810)
MJR Structural Works Und. Beer	100,000	0	(100,000)
Summersby Cls Seaton Cap Works	100,000	0	(100,000)
Country House Sidford	30,000	0	(30,000)
<b>HRA Housing</b>	<b>1,330,000</b>	<b>1,002,584</b>	<b>(327,416)</b>
Central Heating Replacement	20,000	25,323	5,323
Electrical Updating	970,000	242,970	(727,030)
COT: Update Electrics	10,000	0	(10,000)
Replacement Bathrooms	75,000	0	(75,000)
Roofing Renewal	150,000	458,273	308,273
PVCu Fascia Replacement	70,000	44,044	(25,956)
Replacement Kitchens	75,000	36,208	(38,792)
Replacement Doors	70,000	0	(70,000)
Major structural repairs	0	10,814	10,814
Gas Boiler Replacement	550,000	41,102	(508,898)
Change of Tenancy Expenditure	1,886,000	(2,898)	(1,888,898)
PPV Voids	0	1,125,292	1,125,292
<b>HRA Major Repairs</b>	<b>3,876,000</b>	<b>1,981,127</b>	<b>(1,894,873)</b>
<b>GROSS EXPENDITURE</b>	<b>5,206,000</b>	<b>7,657,835</b>	<b>2,451,835</b>
CAPITAL GRANTS HSG	0	(500,000)	(500,000)
Major Structural Repairs	0	(9,345)	(9,345)
<b>EXTERNAL FUNDING</b>	<b>0</b>	<b>(509,345)</b>	<b>(509,345)</b>
<b>NET EXPENDITURE</b>	<b>5,206,000</b>	<b>7,148,490</b>	<b>1,942,490</b>