

2022/23 General Fund Revenue Significant Variance Analysis

Corporate						
Service Area	Current Expenditure Budget (less Budget Carry Forwards)	Current Income Budget	Current Budget (less Budget Carry Forwards)	2022/23 Provisional Outturn (less Accounting Adjustments)	Variance to Current Budget	2022/23 Outturn Variance
	£	£	£	£	£	%
Centralised & Business Support	486,890	(3,200)	483,690	437,915	(45,775)	(9.5%)
Communications	425,080	(4,300)	420,780	316,719	(104,061)	(24.7%)
Corporate Management	488,262	(1,700)	486,562	503,076	16,514	3.4%
Human Resources	391,214	(6,950)	384,264	339,817	(44,447)	(11.6%)
Legal & Democratic	1,662,738	(323,469)	1,339,269	1,419,199	79,930	6.0%
Ops & Public Protection Management	97,063	0	97,063	120,892	23,829	24.5%
Organisation & Transformation	892,266	(484,400)	407,866	407,961	95	0.0%
Public Protection	1,548,950	(385,000)	1,163,950	1,055,979	(107,971)	(9.3%)
Waste & Street Scene	6,867,375	(2,147,100)	4,720,275	4,485,942	(234,333)	(5.0%)
Total	12,859,838	(3,356,119)	9,503,719	9,087,500	(416,219)	(4.4%)

Material Variances (>£20k)	£'000
Centralised & Business Support Overall reduction in centralised services required during the year for printing, postage and advertising notices (£36k)	(46)
Communications A number of staffing vacancies in the area has resulted in an underspend of £131k. The publication and distribution costs of SK Today during 2022/23 have significantly increased leading to an overspend of £25k. From 2023/24 SK Today will be predominantly online which will mitigate the need for future budget increases.	(104)
Human Resources There has been reduced expenditure across a number of budget lines which has contributed towards the underspend including staffing vacancies (£16k), staff	(44)

advertising costs (£9k) due the increased use of online advertising and a reduced Wellbeing programme (£15k) due to limitations of larger events in the first part of the year.	
<p>Legal & Democratic</p> <p>Land Charges - Additional search fee costs together with an increase in non-chargeable personal searches and significant reduction in official searches of 34% based on 2021/22 has resulted in an overspend of £93k. This has been partially mitigated by in year vacancies of £9k.</p> <p>Democratic Representation – there was an underspend of £17k on members travel expenses as fewer claims were received than originally budgeted.</p> <p>Centralised Legal fees – additional legal related activity has resulted in an overspend of £20k.</p>	80
<p>Public Protection</p> <p>There has been a reduced need for maintenance call outs in respect of CCTV cameras together with a reduction in the number of cameras requiring replacement or repair (£20k). A combination of in year vacancies and savings on posts has resulted in an underspend of (£64k)</p>	(108)
<p>Street Scene</p> <p>Commercial Waste - Additional sales income of £83k has been achieved as a result of in year price increases and continuing growth in the customer base.</p> <p>Additional income of £38k has been received for collection of bulky waste and for the sale of additional wheelie bins for multi occupied properties and new housing developments.</p> <p>Refuse & Recycling - Mild weather conditions have reduced the requirement for catch up rounds resulting in an underspend of £43k</p> <p>Fuel prices were lower than originally anticipated when the additional budget was approved by Council on 24 November 2022 which has resulted in an underspend of £37k which will be offset by a reduced transfer from reserves.</p> <p>Workshop – the additional cost of workshop repairs and consumables was lower than anticipated when the additional budget was approved by Council on 24 November 2022 which has resulted in an underspend of £33k, this will be offset by a reduced transfer from reserves.</p>	(234)

Finance						
Service Area	Current Expenditure Budget (less Budget Carry Forwards) £	Current Income Budget £	Current Budget (less Budget Carry Forwards) £	2022/23 Provisional Outturn (less Accounting Adjustments) £	Variance to Current Budget £	2022/23 Outturn Variance %
Finance	2,755,710	(135,550)	2,620,160	2,651,773	31,613	1.2%
Finance Management	231,042	(16,350)	214,692	227,843	13,151	6.1%
ICT Services	1,792,510	(40,550)	1,751,960	1,856,104	104,144	5.9%
Revenues, Benefits & Customer Services	20,386,486	(20,016,950)	369,536	536,035	166,499	45.1%
TOTAL	25,165,748	(20,209,400)	4,956,348	5,271,755	315,407	6.4%

Material Variances (>£20k)	£'000
Finance Interim accountancy and procurement support whilst roles were permanent appointed to has resulted in additional costs.	32
ICT Establishment roles remained vacant in the year during whilst a service review restructure was undertaken (£25k). The Council completed the Cyber Security works which resulted in an overspend of £150k which will be funded from a grant received from Central Government.	104
Revenues, Benefits & Customer Services There is a reduction of income from court costs fees of £66k as there have been less cases referred to court for Council Tax arrears. Less income has been received than budgeted from Housing Benefit Overpayments of £120k.	166

Growth & Culture						
Service Area	Current Expenditure Budget (less Budget Carry Forwards) £	Current Income Budget £	Current Budget (less Budget Carry Forwards) £	2022/23 Provisional Outturn (less Accounting Adjustments) £	Variance to Current Budget £	2022/23 Outturn Variance
Arts & Culture	2,707,726	(1,223,050)	1,484,676	1,507,506	22,830	1.5%
Building Control	976,477	(833,593)	142,884	69,616	(73,268)	(51.3%)
Community Engagement	252,646	(28,000)	224,646	226,201	1,555	0.7%
Culture & Leisure Mgmt	349,953	0	349,953	342,277	(7,676)	(2.2%)
Development & Policy	1,526,800	(1,428,100)	98,700	188,664	89,964	91.1%
Economic Development	839,360	(483,994)	355,366	29,598	(325,768)	(91.7%)
Growth Management	219,887	0	219,887	243,423	23,536	10.7%
Leisure	3,009,551	(153,550)	2,856,001	2,925,768	69,767	2.4%
Parks & Open Spaces	943,603	(122,250)	821,353	865,100	43,747	5.3%
Total	10,826,003	(4,272,537)	6,553,466	6,398,153	(155,313)	(2.4%)

Material Variances (>£20k)	£'000
Arts Centres There is a net loss of income following a reduced programme for films and workshops across the centres during the first half of the year and live shows at the Meres Leisure Centre during 2022/23. This has partially been mitigated by Arts Council grant funding which has been received to contribute to the programme delivered, in year vacancies and a reduction in printing costs for brochures.	23
Building Control Costs have reduced due to in year vacancies and the partnership trading account has made a surplus which will provide funding for re-investment into the service in future years.	(73)
Development & Policy Levels of application numbers and the corresponding income levels reduced in comparison to previous years. Overall, the Council received 157 fewer applications in 2022/23 than in the previous year which has resulted in a reduction in income for the	90

year of £242k. This has been partially mitigated by in year vacancies and delays in recruitment following a restructure culminating in a saving of £187k.	
Economic Development The remaining approved residual funding from InvestSK Ltd has been received in 2022/23 which will be transferred to general reserves. There has been a reduction in revenue project costs for both the Grantham Future High Streets and Heritage Action Zone in 2022/23. There will be a reduced reserve movement.	(326)
Leisure Aborted feasibility costs transferred to revenue following the decision by Council on 24 November to no longer progress with the Deepings Leisure Centre refurbishment project has resulted in an overspend of £67k.	70
Parks and Open Spaces Payment of remaining reserve balance (£38k) to Bourne Town Council following the cessation of the Bourne Special Expense area.	44

Housing & Property						
Service Area	Current Expenditure Budget (less Budget Carry Forwards)	Current Income Budget	Current Budget (less Budget Carry Forwards)	2022/23 Provisional Outturn (less Accounting Adjustments)	Variance to Current Budget	2022/23 Outturn Variance
	£	£	£	£	£	%
Health & Safety	120,200	0	120,200	118,640	(1,560)	(1.3%)
Housing Services	1,373,105	(941,705)	431,400	344,029	(87,371)	(20.3%)
Property Services	4,279,637	(2,819,450)	1,460,187	987,434	(472,753)	(32.4%)
Waste Depot	9,000	0	9,000	9,387	387	4.3%
TOTAL	5,781,942	(3,761,155)	2,020,787	1,459,490	(561,297)	(27.8%)

Material Variances (>£20k)	£'000
<p>Housing</p> <p>Sustainable Warmth - (£124k) The scheme was delivered by a third party enabling the costs to be charged to the capital programme. This underspend will be offset by a reduction in the revenue grant received.</p> <p>Homelessness – the Council was overpaid £83k of flexible housing support grant in 2021/22 which it was required to repay in 2022/23. The repayment will be funded from the balance of the grant which was transferred to the grants reserve in 2021/22.</p>	(87)
<p>Property Services</p> <p>Car Parks - An improving usage across a number of car parks since the introduction of card payments has resulted in additional income of (£21k).</p> <p>Office Accommodation – Following the transfer of office accommodation from St Peter's Hill to The Picture House, overall savings of £59k have been achieved.</p> <p>St Martin's Park Stamford – The demolition of the buildings on St Martin's Park has resulted in an overall budget underspend on premise related expenditure of £114k, including business rates and security. This will be offset with a reduced reserve movement.</p> <p>Utilities – unit costs were lower than originally anticipated when the additional budget was approved by Council on 24 November 2022 which has resulted in a General Fund underspend of £104k which will be offset by a reduced transfer from reserves.</p>	(473)