

INFORMATION

**RIBBLE VALLEY BOROUGH COUNCIL**  
**REPORT TO PLANNING AND DEVELOPMENT COMMITTEE**

Agenda Item No 8

meeting date: 16 AUGUST 2012  
 title: REVENUE OUTTURN 2011/12  
 submitted by: DIRECTOR OF RESOURCES  
 principal author: TRUDY HOLDERNESS

**1 PURPOSE**

1.1 To inform members of the revenue outturn for this committee for the year ended 31 March 2012.

1.2 Relevance to the Council's ambitions and priorities:

- ❖ Community Objectives – none identified
- ❖ Corporate Priorities – to continue to be a well managed Council providing efficient services based on identified customer need and meets the objective within this priority, of maintaining critical financial management controls, ensuring the authority provides council tax payers with value for money.
- ❖ Other Considerations – none identified.

**2 BACKGROUND**

2.1 The Council's draft Statement of Accounts have now been produced and have been approved by Accounts and Audit Committee and are currently subject to audit by the Council's external auditors. Accounts and Audit Committee will approve the final audit version of the statement at the end of August.

2.2 The information contained within the Statements is in a prescriptive format. However the service cost information is being reported to Committees for their own relevant services in our usual reporting format in the current cycle of meetings.

**3 FINANCIAL INFORMATION**

3.1 Shown below, by cost centre, is a comparison with the revised estimate. You will see an overall underspend of £147,067 on the net cost of services. After allowing for transfers to and from earmarked reserves, this underspend is reduced to £86,822. Please note that underspends are denoted by figures with a minus symbol.

Cost Centre	Cost Centre Name	Revised Estimate £	Actual £	Difference £
PLANG	Planning Control & Enforcement	196,590	141,330	-55,260
PLANP	Planning Policy	157,530	154,770	-2,760
PLDEV	Planning Delivery	163,620	113,208	-50,412
BCSAP	Building Control SAP Fees	-1,240	-1,526	-286
BLDGC	Building Control	82,060	81,446	-614
CINTR	Clitheroe Integrated Transport Scheme	6,910	6,914	4

Cost Centre	Cost Centre Name	Revised Estimate £	Actual £	Difference £
CONSV	Conservation areas	11,820	11,550	-270
AONBS	Area of Outstanding Natural Beauty	11,340	11,250	-90
COMMG	Community Groups	18,500	17,800	-700
COUNT	Countryside Management	36,090	32,883	-3,207
FPATH	Footpaths & Bridleways	5,340	4,169	-1,171
HIGHH	High Hedges	2,060	2,020	-40
FORBW	Forest of Bowland Bridleways	27,140	-7,500	-34,640
PENDU	Pendle Hill Users	-7,750	59	7,809
PLSUB	Grants and Subscriptions	14,670	9,240	-5,430
<b>Total net cost of services</b>		<b>724,680</b>	<b>577,613</b>	<b>-147,067</b>

<b>ITEMS ADDED TO / (TAKEN FROM) BALANCES AND RESERVES</b>				
PLBAL H234	Building Control Reserve Fund	-28,360	-33,036	-4,676
PLBAL H253	Local Development Framework	-7,750	-7,754	-4
PLBAL H268	Planning Delivery Reserve Fund	-132,850	-132,846	4
PLBAL H273	Pendle Hill User Reserve Fund	7,750	-59	-7,809
PLBAL H274	Forest of Bowland Bridleways Reserve Fund	-27,140	7,500	34,640
PLBAL H336	Planning Reserve Fund	-41,950	-103,167	-61,217
PLBAL H358	Core Strategy Reserve Fund	0	87,411	87,411
CPBAL H330	Capital Reserve Fund	0	11,896	11,896
<b>NET BALANCES AND RESERVES</b>		<b>-230,300</b>	<b>-170,055</b>	<b>60,245</b>
<b>NET EXPENDITURE</b>		<b>494,380</b>	<b>407,559</b>	<b>-86,822</b>

- 3.2 We have extracted the main variations and shown them, with the budget holder's comments at Annex 1. However a summary of the main variations is given in the table below. However a summary of the main variations is given in the table below.

SERVICE AREA	DESCRIPTION OF VARIANCE	AMOUNT £
<b>PLANG</b> Planning Control	Savings on costs in planning control, mainly as a result of a freeze on non-essential expenditure and changes in services provided. Part of which has been added to capital reserve fund to purchase a replacement scanner/printer	£12,793
<b>PLANG</b> Planning Control	Increase in consultancy costs mainly incurred on Henthorn road planning appeal, this expenditure is funded from the planning reserve fund.	£24,217
<b>PLANG</b> Planning Control	Increase in planning application fees, mainly as a result of four large applications, Calderstone Park, Cobden Mill, Woone Lane and Chapel Hill being received after estimates prepared.	£60,383
<b>PLDEV</b> Planning Delivery	Slippage of planning delivery expenditure. This is to be set aside with an additional £37k from planning reserve, previously approved by this committee, to fund the core strategy.	£50,412
<b>BLDGC</b> Building Control	Reduced building control fee income, mainly due to current economic climate partly offset by reduced costs of £5,160 and income from flood defence work of £4,012. This has resulted in more resources being required from the building control reserve fund.	£13,403
<b>FORBW</b> Forest of Bowland Bridleway	Additional contribution from Lancashire County Council for Forest of Bowland Bridleway project, expenditure for which has slipped into 2012/13, resulting in funds being added to Forest of Bowland reserve fund	£7,500
<b>PENDU</b> Pendle Hill Users	Contributions to Pendle Hill lengths-man scheme and 400 <sup>th</sup> anniversary of witches sculpture trail. To be funded from Pendle Hill user reserve fund	£8,000

- 3.3 As can be seen from above, the key variances have been met from, or have been set aside in the council's earmarked reserves. There are a number of smaller variances as can be seen in the Annex 1, many of which are as a result of officers continuing the prudent approach to non-essential expenditure in the year.
- 3.4 A substantial increase in planning fee income has largely contributed to the financial position for this Committee at year end.

#### 4 CONCLUSION

- 4.1 The comparison between actual and budgeted expenditure shows an underspend for the financial year 2011/12 of £147,067. After transfers to / from balances and reserves this is reduced to £86,822.
- 4.2 The position is largely due to additional income, and underspends that have now been set aside in earmarked reserves

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

PD3-12/TH/AC  
6 August 2012

Background working papers:  
Planning and Development closedown 2011/12

For further information please ask for Trudy Holderness, extension 4436

## PLANNING &amp; DEVELOPMENT COMMITTEE – VARIANCES 2011/12

	VARIANCE IN EXPENDITURE	VARIANCE IN INCOME	VARIANCE IN SUPPORT	VARIANCE IN CAPITAL	TOTAL VARIANCE
<b>Planning Control &amp; Enforcement</b>					
Below average number of agricultural planning consultations from LCC	-4,600				
A freeze on non-essential expenditure has resulted in reduced expenditure on microfilm maintenance, software maintenance, photocopying, census information, local plan costs and general equipment maintenance.	-4,043				
Statutory adverts are now being placed direct rather than via an agent resulting in reduced expenditure.	-1,571				
Ordnance survey service was in process of changing when estimates prepared, the estimate was left at previous year level	-2,579				
Increase in consultancy costs mainly for the attendance and preparation for Henthorn Road, Clitheroe planning appeal. This cost is met from earmarked reserves.	24,217				
Increase in planning fee income due to four large planning applications being received in respect of Calderstones Park, Whalley (£15k), Cobden mill, Sabden (£15K), Woone Lane, Clitheroe (£19K) and Chapel hill, Longridge (£17K)		-60,383			
Reduction in support costs mainly from community services and also chief executives and Legal services			-5,892		<b>-54,851</b>
<b>Planning Delivery Grant</b>					
Slippage on core strategy expenditure	-49,902				<b>-49,902</b>

	VARIANCE IN EXPENDITURE	VARIANCE IN INCOME	VARIANCE IN SUPPORT	VARIANCE IN CAPITAL	TOTAL VARIANCE
<b>Planning Policy</b>					
Reduction in support costs mainly from community services and chief executives			-2,740		<b>-2,740</b>
<b>Building Control</b>					
Reduction in tuition fees, professional fees, car allowances, microfilm maintenance, purchase of equipment and materials, printing and stationery, reference books, subscriptions, promotional activities and provision for consultants fees as a result of freeze on non essential expenditure	-5,160				
Increase in income from Flood defence grant as a result of staff working on the project		-4,012			
Reduced Income from building regulations fees. This is mainly due to current economic climate and also due to some organisations using private competitors.		13,403			
Reduction in support costs mainly from chief executives and computer services due to reduction in costs in those sections			-3,220		<b>1,011</b>
<b>Countryside Management</b>					
Increase in expenditure on emergency tree work due to health and safety issues	405				
Increase in income from emergency tree work mainly from internal recharge of costs		-2,845			
Reduction in support costs mainly from community services			-400		<b>-2,840</b>
<b>Forest of Bowland Bridleways</b>					
No expenditure has taken place on the project due to agreement still to be reached between Natural England and farm tenant (funded from earmarked reserve fund)	-27,140				

	VARIANCE IN EXPENDITURE	VARIANCE IN INCOME	VARIANCE IN SUPPORT	VARIANCE IN CAPITAL	TOTAL VARIANCE
Additional contribution from LCC (added to earmarked reserve fund)		-7,500			<b>-34,640</b>
<b>Footpath &amp; Bridleways</b>					
No expenditure on repairs of footpaths or statutory notices of diversion orders in the year	-1,790				
Only 1 footpath diversion order completed in the year		729			<b>-1,061</b>
<b>Pendle Hill Users</b>					
Contributions to Pendle hill lengths-man scheme and 400th anniversary witches sculpture trail. (Funded from earmarked reserve fund)	8,000				
Additional contributions received during year (to be added to earmarked reserve fund)		-191			<b>7,809</b>
<b>Planning Grants &amp; Subscriptions</b>					
Subscription to archaeological service less than anticipated and subscription to Lancashire economic partnership no longer required	-5,430				<b>-5,430</b>
<b>Other</b>	-2,816	-912	-691	-3	<b>-4,424</b>
<b>TOTAL</b>	<b>-72,409</b>	<b>-61,712</b>	<b>-12,943</b>	<b>-3</b>	<b>-147,067</b>

<b>Variances on items Added to / (taken from) Balances and Reserves</b>	
Establish a Core strategy reserve from the balance left in planning reserve fund and a contribution from planning reserve	<b>87,411</b>
Increase in funding from planning reserve fund mainly as a result of increase in anticipated cost of Henthorn road appeal and contribution to core strategy reserve.	<b>-61,217</b>
Increase in funding from Building control reserve mainly as a result of a reduced income partly offset by reduced expenditure	<b>-4,676</b>
Reduction in funds required from Forest of Bowland reserve due to slippage of expenditure plus additional contribution from LCC	<b>34,640</b>
Reduction in contribution from Pendle Hill users reserve fund as a result of expenditure offset by additional contributions received during the year	<b>-7,809</b>
Contribution to capital reserve fund to purchase a new scanner/ printer in planning funded from underspends in Planning Control.	<b>11,896</b>
<b>TOTAL</b>	<b>-86,822</b>