

# RIBBLE VALLEY BOROUGH COUNCIL

## REPORT TO PLANNING AND DEVELOPMENT COMMITTEE

Agenda Item No 9

meeting date: 18 SEPTEMBER 2014  
 title: REVENUE OUTTURN 2013/14  
 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 2014.

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 Statement of Accounts have now audited and approved by Accounts and Audit Committee on 27 August 2014.

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 £158,781 on the net cost of services. After allowing for transfers to and from earmarked reserves, this underspend is reduced to £40,562. 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	375,310	325,957	-49,353
PLANP	Planning Policy	190,040	188,680	-1,360
CORES	Core Strategy	160,100	79,337	-80,763
BCSAP	Building Control SAP Fees	-1,880	-2,823	-943
BLDGC	Building Control	48,400	39,124	-9,276
CINTR	Clitheroe Integrated Transport Scheme	6,330	6,335	5
CONSV	Conservation areas	9,600	9,559	-41
AONBS	Area of Outstanding Natural Beauty	13,450	13,421	-29

Cost Centre	Cost Centre Name	Revised Estimate £	Actual £	Difference £
COMMG	Community Groups	19,900	19,750	-150
COUNT	Countryside Management	50,210	45,170	-5,040
FPATH	Footpaths & Bridleways	5,570	4,717	-853
HIGHH	High Hedges	2,140	2,127	-13
FORBW	Forest of Bowland Bridleways	5,000	5,000	0
PENDU	Pendle Hill Users	-190	-3,191	-3,001
PLSUB	Grants and Subscriptions	15,590	7,626	-7,964
<b>Total net cost of services</b>		<b>899,570</b>	<b>740,789</b>	<b>-158,781</b>

<b>ITEMS ADDED TO / (TAKEN FROM) BALANCES AND RESERVES</b>				
PLBAL H234	Building Control Reserve Fund	6,680	15,962	9,282
PLBAL H273	Pendle Hill User Reserve Fund	190	3,191	3,001
PLBAL H274	Forest of Bowland Bridleways Reserve Fund	-5,000	-5,000	0
PLBAL H336	Planning Reserve Fund	-141,910	-119,077	22,833
PLBAL H358	Core Strategy Reserve Fund	-160,100	-76,997	83,103
<b>NET BALANCES AND RESERVES</b>		<b>-300,140</b>	<b>-181,921</b>	<b>118,219</b>
<b>NET EXPENDITURE</b>		<b>599,430</b>	<b>558,868</b>	<b>-40,562</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	Planning consultancy fees on planning appeals and associated costs were anticipated to reach £150k in the financial year. The actual cost was £112k which was £38k less than anticipated, reducing the contribution taken from the planning earmarked reserve	-£37,806

SERVICE AREA	DESCRIPTION OF VARIANCE	AMOUNT £
<b>PLANG</b> Planning Control	The estimate for planning application fees included £89k towards the cost of temporary staff. Only £59k of this £89k was achieved resulting in reduced income of £27k. However the actual cost of the temporary staff was only £74k due to a vacant post, resulting in an actual shortfall in income required of £15k (£74k-£59k). This gap in resources has been funded from earmarked reserves.	£27,270
<b>CORES</b> Core Strategy	The underspend on core strategy expenditure is due to the examination not being completed. This has resulted in less being taken from the core strategy earmarked reserve established to fund the expenditure.	-£80,679
<b>BLDGC</b> Building Control	Reduced building control expenditure on training, professional fees, transport costs, microfilm maintenance, purchase of equipment & materials and subscription has resulted in more resources being required added to the building control earmarked reserve fund, reducing the deficit on this earmarked reserve.	-£7,544
<b>PLSUB</b> Planning Subscriptions	There has been a change in the method for charging for the Archaeological & Ecological advice. Also no subscriptions were due to the Lancashire Economic Partnership resulting in reduced expenditure	-£7,954

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. A full detailed analysis of all variances can be seen in the Annex 1.

#### 4 CONCLUSION

4.1 The comparison between actual and budgeted expenditure shows an underspend for the financial year 2013/14 of £158,781. After transfers to / from earmarked reserves this is reduced to £40,562.

4.2 The position is largely due to the reduced contribution of £80,679 taken from the core strategy earmarked reserve fund due to slippage of expenditure on the core strategy.

SENIOR ACCOUNTANT  
PD6-14/TH/AC  
4 September 2014

DIRECTOR OF RESOURCES

BACKGROUND PAPERS;  
Planning and Development closedown 2013/14

For further information please ask for Trudy Holderness.

## PLANNING &amp; DEVELOPMENT COMMITTEE – VARIANCES 2013/14

	VARIANCE IN EXPENDITURE £	VARIANCE IN INCOME £	VARIANCE IN SUPPORT £	VARIANCE IN CAPITAL £	TOTAL VARIANCE £
<b><u>PLANG: Planning Control &amp; Enforcement</u></b>					
The microfilm maintenance budget was underspent mainly due to time constraint on staff in preparing items for microfilming	-1,884				
When revised estimates were prepared in January, planning consultants fees on planning appeals and associated costs were anticipated to reach £150k in the financial year. The actual costs charged was £112k which was £38k less than anticipated, reducing the contribution required from the planning earmarked reserve.	-37,806				
Fewer agricultural consultation referrals were made to Lancashire County Council compared to 2012/13.	-2,870				
No expenditure took place on local plan budget provision due to work being focused on the core strategy. As a result of this underspending an additional contribution was made to the core strategy earmarked reserve.	-2,340				
Due to the uncertainty surrounding the ordnance survey / mapping service, the estimate was left as previous years. Little expenditure actually took place due to the continuing uncertainty surrounding the service.	-6,809				
The estimate for planning application fees included a provision to cover the cost of two senior planning officers and a temporary appeals officer. The additional budgeted income required to cover the additional staffing was not quite achieved resulting in a contribution being required from the planning earmarked reserve.		27,270			
Above average pre-application advice income received.		-7,545			
Reduction in support costs mainly from Community services, Legal and Chief Executives.			-19,360		
<b>Total Planning Control &amp; Enforcement</b>					<b>-51,344</b>

	VARIANCE IN EXPENDITURE £	VARIANCE IN INCOME £	VARIANCE IN SUPPORT £	VARIANCE IN CAPITAL £	TOTAL VARIANCE £
<b><u>PLANP: Planning Policy</u></b>					
Reduction in support costs mainly from Chief Executives			-1,499		
<b>Total Planning Policy</b>					<b>-1,499</b>
<b><u>CORES: Core Strategy</u></b>					
Slippage on core strategy expenditure mainly on the purchase of equipment, postages, consultancy fees, legal and other administrations costs. This is due to the examination of the strategy not being completed within the financial year. This has resulted in a lower contribution being needed from the core strategy earmarked reserve.	-80,679				
<b>Total Core Strategy</b>					<b>-80,679</b>
<b><u>BCSAP: Building Control SAP Fees</u></b>					
The estimate for SAP fee income was based on actual income to October plus a 3 year average for the period November to March. The income received in the period November to March exceeded this 3 year average.		-1,159			
<b>Total Building Control SAP Fees</b>					<b>-1,159</b>
<b><u>BLDGC: Building Control</u></b>					
Expenditure on training, professional fees, transport costs, microfilm maintenance, purchase of equipment and materials, subscriptions etc. was kept to essential items only to help reduce the deficit on the fee earning account.	-7,544				
Reduction in support costs mainly from Chief Executives department			-2,394		
<b>Total Building Control</b>					<b>-9,938</b>

	VARIANCE IN EXPENDITURE £	VARIANCE IN INCOME £	VARIANCE IN SUPPORT £	VARIANCE IN CAPITAL £	TOTAL VARIANCE £
<b><u>COUNT: Countryside Management</u></b>					
Reduced expenditure on purchase of equipment to be set aside in an earmarked reserve to help fund the WWI commemorations tree planting scheme.	-3,273				
Expenditure on grants to parish councils for parish lengths man schemes less than in previous years due to information not being supplied from a Parish Council to allow grant to be processed in the year.	-1,250				
<b>Total Countryside Management</b>					<b>-4,823</b>
<b><u>PENDU: Pendle Hill User Group</u></b>					
Contribution from Lancashire County Council set aside in an earmarked reserve to fund future projects.		-3,000			
<b>Total Pendle Hill User Group</b>					<b>-3,000</b>
<b><u>PLSUB: Planning Subscriptions</u></b>					
The reduction in subscriptions is due to a combination of a change to a fee based on usage for the Archaeological and Ecological advice. Also no subscriptions were due to the Lancashire Economic Partnership.	-7,954				
<b>Total Planning Subscriptions</b>					<b>-7,954</b>
<b>Other</b>	-1,361	3,984	-923	-1	<b>1,699</b>
<b>Total Variances for Planning and Development Committee</b>	<b>-154,154</b>	<b>19,550</b>	<b>-24,176</b>	<b>-1</b>	<b>-158,781</b>