

# Public Document Pack

Mid Devon District Council

## Environment Policy Development Group

Tuesday, 11 June 2019 at 2.00 pm  
Exe Room, Phoenix House, Tiverton

Next ordinary meeting  
Tuesday, 6 August 2019 at 2.00 pm

Those attending are advised that this meeting will be recorded

## Membership

Cllr E J Berry  
Cllr W Burke  
Cllr D R Coren  
Cllr B Holdman  
Cllr R F Radford  
Cllr R L Stanley  
Cllr Miss E Wainwright  
Cllr B G J Warren  
Cllr J Wright

## A G E N D A

*Members are reminded of the need to make declarations of interest prior to any discussion which may take place*

- 1        **Election of Chairman (The Chairman of the Council in the Chair)**  
To elect a Chairman for the 2019/2020 municipal year.
- 2        **Election of Vice Chairman**  
To elect a Vice Chairman for the 2019/2020 municipal year.
- 3        **Apologies and substitute Members**  
To receive any apologies for absence and notices of appointment of substitute Members (if any).
- 4        **Declarations of Interest under the Code of Conduct**  
Councillors are reminded of the requirement to declare any interest, including the type of interest, and reason for that interest, either at this stage of the meeting or as soon as they become aware of that interest.
- 5        **Public Question Time**  
To receive any questions relating to items on the Agenda from members of the public and replies thereto.

Note: A maximum of 30 minutes is allowed for this item.

6 **Minutes of the Previous Meeting** (Pages 5 - 10)

Members to consider whether to approve the minutes of the last meeting of the Group held on 5<sup>th</sup> March 2019 as a correct record.

The Group is reminded that only those members of the Group present at the previous meeting should vote and, in doing so, should be influenced only by seeking to ensure that the minutes are an accurate record

7 **Chairman's Announcements**

To receive any announcements that the Chairman may wish to make.

8 **Motion 556 (Councillor N A Way - 8 April 2019)**

To consider the motion passed to the PDG from the Council (originally proposed by Cllr N A Way and seconded by Cllr J M Downes):

Mid Devon District Council has a record of environmental protection and protecting wildlife.

Council is greatly concerned by the growing trend across the country of developers using netting over hedgerows and trees at development sites to stop birds nesting and other wildlife using the hedges and trees.

This is wrong and runs against the best interests of supporting and enhancing local wildlife.

We call on all developers not to use netting in Mid Devon. Additionally, we call on Government to ban the use of netting at all sites with planning consent, those sites identified in the Local Plan and the emerging Greater Exeter Strategic Plan.

***Please note: Having considered the above Motion the Policy Development Group are asked to consider whether this Motion should either be supported or rejected. This decision will be referred back to Council on 24<sup>th</sup> July 2019.***

9 **Performance and Risk** (Pages 11 - 18)

To provide Members with an update on the out turn performance against the corporate plan and local service targets for 2018-2019. That the Group reviews the Performance Indicators and Risks that are outlined in the report and feeds back any areas of concern to the Cabinet.

10 **Outturn 2018-2019** (Pages 19 - 58)

To receive and **NOTE** the Outturn report for 2018-2019 from the Group Manager for Finance and the proposed recommendations to Cabinet.

11 **Update on Car Charging Points in New Developments** (Pages 59 -

64)

To receive and **NOTE** an update on the recommendation by the Group that the Council considers that developers be required to install electric car charging points in all new build properties constructed in the district.

12 **National Assistance Burial Procedure** (Pages 65 - 92)

To receive the 3 yearly review of the National Assistance Burial Procedure from the Deputy Chief Executive (S151) presented by the Group Manager for Corporate Policy and Commercial Assets.

**Recommendation:** That the Cabinet adopts the revised National Assistance Burial Policy that is attached as Annex A.

13 **Start Time of Meetings**

To consider the start times of meetings for the municipal year 2019-2020

14 **Identification of Items for Future Meetings**

Members are asked to note the following items have been identified for the next meeting:

Connecting the Culm Project  
Play Area Safety Inspection Policy

Note: This item is limited to 10 minutes. There should be no discussion on the items raised.

**Stephen Walford**  
Chief Executive  
Monday, 3 June 2019

Anyone wishing to film part or all of the proceedings may do so unless the press and public are excluded for that part of the meeting or there is good reason not to do so, as directed by the Chairman. Any filming must be done as unobtrusively as possible from a single fixed position without the use of any additional lighting; focusing only on those actively participating in the meeting and having regard also to the wishes of any member of the public present who may not wish to be filmed. As a matter of courtesy, anyone wishing to film proceedings is asked to advise the Chairman or the Member Services Officer in attendance so that all those present may be made aware that is happening.

Members of the public may also use other forms of social media to report on proceedings at this meeting.

Members of the public are welcome to attend the meeting and listen to discussion. Lift access the first floor of the building is available from the main ground floor entrance. Toilet facilities, with wheelchair access, are also available. There is time set aside at the beginning of the meeting to allow the public to ask questions.

An induction loop operates to enhance sound for anyone wearing a hearing aid or using a transmitter. If you require any further information, or

If you would like a copy of the Agenda in another format (for example in large print) please contact Carole Oliphant on:

Tel: 01884 234209

E-Mail: [coliphant@middevon.gov.uk](mailto:coliphant@middevon.gov.uk)

Public Wi-Fi is available in all meeting rooms.

## MID DEVON DISTRICT COUNCIL

**MINUTES** of a **MEETING** of the **ENVIRONMENT POLICY DEVELOPMENT GROUP**  
held on 5 March 2019 at 2.00 pm

### **Present**

#### **Councillors**

R F Radford (Chairman)  
D R Coren, Mrs C P Daw, R M Deed,  
R Evans, D J Knowles, Mrs E J Slade,  
J D Squire and R Wright

### **Also Present**

#### **Councillor(s)**

C J Eginton

### **Also Present**

#### **Officer(s):**

Andrew Pritchard (Director of Operations), Joanne Nacey (Group Manager for Finance), Catherine Yandle (Group Manager for Performance, Governance and Data Security), Stuart Noyce (Group Manager for Street Scene and Open Spaces), Andrew Busby (Group Manager for Corporate Property and Commercial Assets), Kevin Swift (Public Health Officer), Matt Auty (Communications Officer) and Carole Oliphant (Member Services Officer)

## 53 **APOLOGIES AND SUBSTITUTE MEMBERS (00.00.45)**

No apologies were received.

## 54 **DECLARATIONS OF INTEREST UNDER THE CODE OF CONDUCT (00.00.54)**

There were no declarations made.

## 55 **PUBLIC QUESTION TIME (00.01.00)**

There were no members of the public present.

## 56 **MINUTES OF THE PREVIOUS MEETING (00.01.09)**

The Minutes of the Meeting held on 6<sup>th</sup> January 2018 were approved as a correct record and **SIGNED** by the Chairman

## 57 **CHAIRMAN'S ANNOUNCEMENTS (00.01.48)**

The Chairman had no announcements to make

## 58 **SINGLE USE PLASTICS UPDATE (00.02.03)**

The Group received and **NOTED** a detailed \*report from the Director of Corporate Affairs and Business Transformation providing progress to date on reducing the amount of single use plastics (SUP) used by the Council.

The Scrutiny Officer explained that reduction of single use plastics by the Council was as a result of Motion 549 (8<sup>th</sup> June 2018) put forward by Cllr R Evans and that his report had been collated from the Leisure Services function.

He explained that Mid Devon Leisure had a number of channels by which SUPs were purchased such as through vending machines or by suppliers to the café's in operation at Exe Valley and Lords Meadow. Since the motion was passed Leisure Management had engaged with the café's to review their products and practices.

He further explained that the Finance and Procurement functions of the council had sent letters to suppliers which included a survey about their intentions towards SUP's. He confirmed that there had been about 20 responses to date and those would be analysed before a more detailed report would be brought back to the Group in 6 months.

Members confirmed that when the Motion was introduced it was recognised that changes would not be immediate and that it would take time for the Council to use up old stock and change purchasing habits. They did however express disappointment that café's run by third parties in the Leisure Centres did not appear to be recycling plastic or bottles and asked if this could be addressed.

The Scrutiny Officer confirmed he would liaise with Leisure Management to consider actions which could be taken to encourage the recycling of materials from the on-site café's.

Discussion then took place regarding plastic free tea bags and the Scrutiny Officer was tasked with looking into the availability of these and to circulate to Members.

Note: \*Report previously circulated and attached to the minutes.

## 59 **ELECTRIC CAR CHARGING POINTS (00.12.02)**

The Group had before it a \*report of The Group Manager for Corporate Property and Commercial Assets confirming the increased usage of car charging points across the district. He explained that officers were in discussions with the current supplier regarding the possibility of installing further charging points in the future but that would be dependent on the financial liability for the company.

There was then a general discussion on where the current points were situated and members felt that the current locations had not been widely advertised.

The Group Manager for Corporate Property and Commercial Assets explained that the location of the points was dependant on a higher voltage power supply being installed as the points were rapid chargers and required a higher voltage than normal appliances. This restricted where the points could be placed but they were working with the supplier on possible additional locations. He confirmed that he would

arrange with the Communications team to advertise the location of the charging points and provide a link to the national register at <https://www.zap-map.com/>

Members agreed that they would like to see a co-ordinated approach to putting additional charging points across the district and the Group Manager for Corporate Property and Commercial Assets confirmed that discussions with the current supplier were ongoing.

Members **NOTED** the content of the report and recommended that officers continued with the review of the provision of electric car charging facilities in light of growing popularity of ULEVS (Ultra Low Emission Vehicles).

Members then discussed the current home and work charge schemes and questioned if the Council were currently encouraging developers to install home electric car charging points in new build properties. They discussed the future Government target of banning the sale of new petrol and diesel cars by 2040 and that the Council would need to consider this as part of future planning policy for new developments.

The Group then **RECOMMENDED** to Cabinet that the Council considers the provision of home electric car charging points in all new developments across the district for all new properties.

(Proposed by Cllr B Evans and Seconded by Cllr D J Knowles)

Members requested that the Cabinet Member for Planning and Economic Regeneration attend a future meeting of the Group to update them on progress of the recommendation.

Note: \*Report previously circulated and attached to the minutes.

## 60 **VEHICLE SINKING FUND (00.37.31)**

The Group had before it the \*report of the Group Manager for Finance explaining that the Council had been prudently putting aside funds to replace waste vehicles.

She explained that the Group Manager for Street Scene and Open Spaces had agreed with Exeter City Council to tender a joint Vehicle Contract Hire contract. If agreed the new contract would eliminate the need for the Council to buy vehicles. The Cabinet were due to make a decision on the contract at its next meeting on 7<sup>th</sup> March 2019.

She explained that the Council were due to replace some very expensive waste vehicles in the next year which was why the fund was significant.

She confirmed that the sinking fund currently held approximately £2m and of this £1.3m was uncommitted; however £250k of this would be set aside for the servicing of the new contract going forward. The residual amount should be set aside to provide a source of funding should the Council decide to explore relocating or changing the service model.

In response to members questions the Group Manager for Street Scene and Open Spaces explained that under the terms of the new contract as each vehicle came up for renewal it would be replaced on a supply and maintenance contract and those vehicles which were weren't yet due for renewal would go on a maintenance contract only until they were replaced. The current fleet would be sold at the end of their term and would be replaced by the contract company, removing the need for the Council to buy vehicles outright.

Members discussed if £250k, which would be available from the sinking fund to service the new contract, would be sufficient funding.

The Group Manager for Finance explained that the £250k was a prudent estimate which could be reconsidered if found not to be sufficient.

Note: \*Report previously circulated and attached to the minutes

#### 61 **FINANCIAL MONITORING (00.50.13)**

The Group received a verbal update from the Group Manager for Finance presenting financial monitoring information for the income and expenditure to date.

She explained that the overall deficit had improved from £65k in December to £45k in January and that on an overall budget of circa £9m this was a relatively small variance.

#### 62 **PERFORMANCE AND RISK (00.52.59)**

The Group had before it and **NOTED** a report \* from the Group Manager for Performance, Governance and Data Security providing Members with an update on performance against the Corporate Plan and local service targets as well as providing an update on the key business risks.

Members agreed that missed collections, although slightly below target, showed that only 0.04% of waste collections had been missed and they wanted to express gratitude to the crews for a job well done.

There were no comments on the risk report.

Note: \* Report previously circulated and attached to the minutes

#### 63 **CHAIRMANS ANNUAL REPORT (00.57.06)**

The Chairman presented his report to the Group which was **NOTED**.

The Cabinet Member for Environment thanked the members of the Group for their input over the previous four years.



64 **IDENTIFICATION OF ITEMS FOR FUTURE MEETINGS (00.58.02)**

The Group requested that the Cabinet Member for Planning and Economic Regeneration attend a future meeting of the Group to give an update on the recommendation that the Council considers the provision of home electric car charging points in all new developments across the District for all new properties.

(The meeting ended at 2.59 pm)

**CHAIRMAN**

This page is intentionally left blank

## ENVIRONMENT PDG

11 JUNE 2019:

### PERFORMANCE AND RISK REPORT

**Cabinet Member** Cllr Luke Taylor  
**Responsible Officer** Director of Operations, Andrew Pritchard

**Reason for Report:** To provide Members with an update on performance against the corporate plan and local service targets for 2018-19 as well as providing an update on the key business risks.

**RECOMMENDATION(S):** That the PDG reviews the Performance Indicators and Risks that are outlined in this report and feeds back any areas of concern to the Cabinet.

**Relationship to Corporate Plan:** Corporate Plan priorities and targets are effectively maintained through the use of appropriate performance indicators and regular monitoring.

**Financial Implications:** None identified

**Legal Implications:** None identified

**Risk Assessment:** If performance is not monitored we may fail to meet our corporate and local service plan targets or to take appropriate corrective action where necessary. If key business risks are not identified and monitored they cannot be mitigated effectively.

**Equality Impact Assessment:** No equality issues identified for this report.

#### 1.0 Introduction

- 1.1 Appendix 1 provides Members with details of performance against the Corporate Plan and local service targets for the 2018-19 financial year.
- 1.2 Appendix 2 shows the section of the Corporate Risk Register which relates to the Environment Portfolio. See 3.0 below.
- 1.3 Appendix 3 shows the profile of all risks for the Environment for this quarter.
- 1.4 All appendices are produced from the corporate Service Performance and Risk management system (SPAR).

#### 2.0 Performance

- 2.1 Regarding the Corporate Plan Aim: **Increase recycling and reduce the amount of waste: % of household waste reused, recycled and composted;** the final result for the recycling rate for the year was just above target at 53.2% compared to 51.9% last year. MDDC do very well with our recycling rates, the English average for 2018/19 was 45%.

- 2.2 The residual waste sent to landfill is correspondingly better than target at 368.91Kg against the target of 378Kg and last year's final result of 381.4Kg per household. The English average for 2018/19 was 466.53Kg.
- 2.3 The performance regarding missed collections remains the same with recycling better than refuse, although both are very low, as is the target. The Service is just outside its target of annual cost of £45.31 per household for 2018/19 but has exceeded its target to reduce the cost of collection by at least 20% (from 2014/15 outturn) a year early. This is a fantastic result.
- 2.4 Regarding the Corporate Plan Aim: **Protect the natural environment:** There have been 17 Fixed Penalty Notices (FPNs) issued so far this year with one offender having appeared in court resulting in a fine of £800 for non-payment of the FPN. All fly-tipping incidents are also being investigated, 166 in the last quarter.
- 2.5 Regarding the Corporate Plan Aim: **Reduce our carbon footprint:** From May 2018 all residual waste accepted at the Waste Transfer Station at Carlu Close was transported to the Exeter Energy from Waste (EfW) plant.
- 2.6 We installed heat pumps at Unit 10 Market Walk as part of the refurbishment. The number of public electric car charging points at the Leisure centres has been doubled; there are now 2 at each centre. Additional chargers are being installed as part of the Premier Inn project. Capital schemes for LED lighting are being identified.
- 2.7 When benchmarking information is available it is included.

### **3.0 Risk**

- 3.1 The Operational risk assessments are job specific and flow through to safe systems of work.
- 3.2 The Corporate risk register has been reviewed by Group Managers' Team (GMT) and updated. Risk reports to committees include strategic risks with a total score of 10 or more. (See Appendix 2)

### **4.0 Conclusion and Recommendation**

- 4.1 That the PDG reviews the performance indicators and risks for 2018-19 that are outlined in this report and feeds back any areas of concern to the Cabinet.

**Contact for more Information:** Catherine Yandle, Group Manager for Performance, Governance and Data Security ext. 4975

**Circulation of the Report:** Leadership Team and Cabinet Member

## Corporate Plan PI Report Environment

Monthly report for 2018-2019  
 Arranged by Aims  
 Filtered by Aim: Priorities Environment  
 For MDDC - Services

## Key to Performance Status:

Performance Indicators:	No Data	Well below target	Below target	On target	Above target	Well above target
-------------------------	---------	-------------------	--------------	-----------	--------------	-------------------

\* indicates that an entity is linked to the Aim by its parent Service

Corporate Plan PI Report Environment																		
Priorities: Environment																		
Aims: Increase recycling and reduce the amount of waste																		
Performance Indicators																		
Title	Prev Year (Period)	Prev Year End	Annual Target	Apr Act	May Act	Jun Act	Jul Act	Aug Act	Sep Act	Oct Act	Nov Act	Dec Act	Jan Act	Feb Act	Mar Act	Actual Date	Group to Manager	Officer Notes
<u>Residual household waste per household (measured in Kilograms) (figures have to be verified by DCC)</u>	381.40		378.00	32.30	64.15	92.52	119.90	154.32	182.68	213.14	241.11	270.86	306.74	335.05	364.40		Stuart Noyce	(April - March) There is a 4.46% decrease in the amount of residual waste collected compared to last year. Social media campaigns and publicity encouraging recycling and reuse has contributed towards the continued decline. (LD)
<u>% of Household Waste Reused, Recycled and Composted (figures have to be verified by DCC)</u>	51.9%		53.0%	54.3%	55.0%	56.5%	56.1%	54.5%	54.2%	54.2%	54.1%	53.5%	53.2%	52.9%	53.2%		Stuart Noyce	(March) Good increase in recycling rate from increased dry recycling and reduction total waste generated (SN)
<u>Net annual cost of waste service per household</u>	£49.91		£45.31	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	£45.55		Stuart Noyce	(2018 - 2019) A reduction of 16.28% since 2016/17 (LD)
<u>Number of Households on Chargeable Garden Waste</u>	9,386		9,500	9,613	9,848	9,912	9,953	9,978	10,034	9,967	9,837	9,688	9,712	9,753	9,904		Stuart Noyce	(March) 404 customers over the 9,500 customer target for the year (LD)
<u>% of missed collections reported (refuse and organic waste)</u>	0.04%		0.03%	0.02%	0.02%	0.03%	0.03%	0.03%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%		Stuart Noyce	(March) Missed collections are over target for the year however the trend for the past 4 months is either on or under target reflecting a steady rate of continued improvement. (LD)
<u>% of Missed Collections logged (recycling)</u>	0.03%		0.03%	0.01%	0.01%	0.01%	0.01%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%		Stuart Noyce	(March) Close monitoring has ensured that missed collections for recycling are under target

**Corporate Plan PI Report Environment**

**Priorities: Environment**

**Aims: Increase recycling and reduce the amount of waste**

**Performance Indicators**

Title	Prev Year (Period)	Prev Year End	Annual Target	Apr Act	May Act	Jun Act	Jul Act	Aug Act	Sep Act	Oct Act	Nov Act	Dec Act	Jan Act	Feb Act	Mar Act	Actual to Date	Group to Manager	Officer Notes
																		for the year. (LD)

**Aims: Protect the natural environment**

**Performance Indicators**

Title	Prev Year (Period)	Prev Year End	Annual Target	Apr Act	May Act	Jun Act	Jul Act	Aug Act	Sep Act	Oct Act	Nov Act	Dec Act	Jan Act	Feb Act	Mar Act	Actual to Date	Group to Manager	Officer Notes
<u>Number of Fixed Penalty Notices (FPNs) Issued (Environment)</u>		49	N/A	3	4	7	8	9	11	12	12	12	13	15	17		Stuart Noyce	

## Environment PDG Risk Management Report - Appendix 2

Report for 2018-2019

For Environment - Cllr Luke Taylor Portfolio

Filtered by Flag: Include: \* Corporate Risk Register

For MDDC - Services

Filtered by Performance Status: Exclude Risk Status: Low

Not Including Risk Child Projects records, Including Mitigating Action records

### Key to Performance Status:

Mitigating Action:	<b>Milestone Missed</b>	<b>Behind schedule</b>	<b>On / ahead of schedule</b>	<b>Completed and evaluated</b>	<b>No Data available</b>
--------------------	-------------------------	------------------------	-------------------------------	--------------------------------	--------------------------

Risks:	<b>No Data (0+)</b>	<b>High (15+)</b>	<b>Medium (6+)</b>	<b>Low (1+)</b>
--------	---------------------	-------------------	--------------------	-----------------

## Environment PDG Risk Management Report - Appendix 2

### Risk: Corp RA - Recycling Income

Reduction in material income levels due to market forces meaning income less than budget.

Service: Street Scene Services

#### Mitigating Action records

Mitigation Status	Mitigating Action	Info	Responsible Person	Date Identified	Last Review Date	Current Effectiveness of Actions
On / ahead of schedule	Monitoring procedures in place to ensure quality of product.		Stuart Noyce	11/03/2019	11/03/2019	Satisfactory(2)

**Current Status: Medium (12)**

**Current Risk Severity: 4 - High**

**Current Risk Likelihood: 3 - Medium**

Service Manager: Stuart Noyce

**Review Note:** Prices seem to have stabilised; a possible effect of Brexit.

### Risk: New vehicle supply and maintenance contract

That the contract does not produce the envisaged savings

Service: Street Scene Services

#### Mitigating Action records

Mitigation Status	Mitigating Action	Info	Responsible Person	Date Identified	Last Review Date	Current Effectiveness of Actions
On / ahead of schedule	New Vehicle Specs agreed	To ensure delivery of vehicles to specification required to deliver	Lorraine Durrant	04/02/2019	31/03/2019	Satisfactory (2)

## Environment PDG Risk Management Report - Appendix 2

### Mitigating Action records

Mitigation Status	Mitigating Action	Info	Responsible Person	Date Identified	Last Review Date	Current Effectiveness of Actions
		optimal service to customers and compatibility to existing depot operations.				
On / ahead of schedule	Quarterly performance monitoring	To monitor compliance to contract stipulations, weekly activity plan and finances; ensuring value for money to include SLA's with contractor and suppliers.	Lorraine Durrant	06/05/2019		Satisfactory (2)

**Current Status: Medium (12)**

**Current Risk Severity: 4 - High**

**Current Risk Likelihood: 3 - Medium**

**Service Manager: Stuart Noyce**

**Review Note:** PI's to be monitored quarterly. Close monitoring of weekly activity plan including finances. SLA's with contractor and suppliers.

**Printed by: Catherine Yandle**

**SPAR.net**

**Print Date: 30 May 2019 14:40**



# Risk Matrix Environment Appendix 3

## Report

Filtered by Service: Grounds Maintenance, Street Scene Services  
Current settings

<b>Risk Likelihood</b>	<b>5 - Very High</b>	<b>No Risks</b>	<b>No Risks</b>	<b>No Risks</b>	<b>No Risks</b>	<b>No Risks</b>
	<b>4 - High</b>	<b>No Risks</b>	<b>3 Risks</b>	<b>No Risks</b>	<b>No Risks</b>	<b>No Risks</b>
	<b>3 - Medium</b>	<b>No Risks</b>	<b>No Risks</b>	<b>No Risks</b>	<b>4 Risks</b>	<b>No Risks</b>
	<b>2 - Low</b>	<b>1 Risk</b>	<b>2 Risks</b>	<b>3 Risks</b>	<b>6 Risks</b>	<b>10 Risks</b>
	<b>1 - Very Low</b>	<b>1 Risk</b>	<b>2 Risks</b>	<b>2 Risks</b>	<b>4 Risks</b>	<b>2 Risks</b>
	<b>1 - Very Low</b>	<b>2 - Low</b>	<b>3 - Medium</b>	<b>4 - High</b>	<b>5 - Very High</b>	
	<b>Risk Severity</b>					

Printed by: Catherine Yandle

SPAR.net

Print Date: 17 May 2019 17:25

This page is intentionally left blank

**ENVIRONMENT PDG**  
**11 June 2019**

## **REVENUE AND CAPITAL OUTTURN 2018/19**

**Cabinet Member** Cllr Alex White  
**Responsible Officer** Deputy Chief Executive (S151): Andrew Jarrett

**Reason for Report:** To present the revenue and capital outturn figures for the financial year 2018/19.

**RECOMMENDATION:** That the PDG note the contents of the report and the proposed recommendations to Cabinet below.

### ***(RECOMMENDATION(S): That Cabinet) -***

1 - Note the General Fund outturn achieved in 2018/19 which shows an overall underspend of £19k. This surplus is proposed to be transferred to the General Fund reserve to bring the balance above our minimum recommended level.

2 - Approve the net transfers to earmarked reserves of £2.406m detailed in the General Fund service budget variance reports shown in Appendix 1 and summarised in Appendix 3.

3 – Approve the transfer of £1.250m to a new earmarked reserve Waste Service Infrastructure from the Vehicle sinking fund reserve (para 3.8).

4 - Note the positive position achieved on the Housing Revenue Account which shows a saving of £613k and approve the “earmarking” of the extra £613k shown in paragraph 4.2, as well as the utilisation of reserves totalling £483k identified in Appendices 2 and 3.

5 - Approve the carry forward of £12.077m from the 2018/19 capital programme (see paragraph 6.3) as all of the schemes will be delivered in 2019/20 or later years. Also approve the transfer to Earmarked reserves of the un-spent £459k identified in Appendix 4.

**Relationship to the Corporate Plan:** The financial resources of the Council impact directly on its ability to deliver the corporate plan prioritising the use of available resources carried forward from 2018/19. All future spending will be closely linked to key council pledges from the updated corporate plan.

**Financial Implications:** Good financial management and administration underpin the entire document.

**Legal Implications:** None.

**Risk Assessment:** Regular financial monitoring information mitigates the risk of over or underspends at year end and allows the Council to direct its resources to key corporate priorities.

**Equality Impact Assessment:** No equality issues identified for this report.

## 1 Executive Summary

- 1.1 This report contains information relating to the Council's performance for the 2018/19 financial year. The outturn figures included are provisional subject to external review; the findings of which are to be reported to Audit Committee in June this year.
- 1.2 Monitoring the budget is an important part of the Council's performance management framework.
- 1.3 The revenue outturn position for the financial year 2018/19 is as follows:
- The General Fund (GF) Revenue Outturn position for 2018/19 is a net underspend of £19k. The table below assumes this transfer.
  - The HRA is a "Self-Financing" account for the Council's Housing Landlord function, which is budgeted to "break even" (net of approved transfers to/from HRA Reserves). The HRA Outturn for 2018/19 is a net underspend of £613k.

	<b>31 March 2018</b>	<b>In year movement £k</b>	<b>31 March 2019</b>
	<b>£k</b>		<b>£k</b>
General Fund Reserve	2,690	(189)	<b>2,501</b>
Housing Revenue Account Reserve	2,000	0	<b>2,000</b>

- 1.4 The Capital outturn position for 2018/19 is shown in Section 6.

## 2 Introduction

- 2.1 Members of the Cabinet should note that the outturn report is fundamentally a set of management reports that show the year end position on all service areas. The Finance Team then have to turn these management reports into the statutory financial statements which are subject to a wide number of complex accounting rules that often significantly change the final picture of a service's financial position for the year. However, it is important to note that the bottom-line profit or loss for the year remains constant.
- 2.2 Members will be aware from previous experience that the position can change between "in-year" projections and the final outturn position, mainly due to demand-led service costs and income levels. The budget monitoring process involves a regular review of budgets. Budgetholders, with support and advice from their accountants, review the position and update their forecasts based on currently available information and knowledge of service requirements for the remainder of the year. As with any forecast there is always a risk that assumptions and estimates will differ from the eventual outcome.

- 2.3 During the budget setting process we continue to ensure that revenue budgets are set on a robust basis and take a prudent view of the likely levels of income and expenditure.

### 3 The General Fund Reserve

- 3.1 This is the major revenue reserve of the Council. It is increased or decreased by the surplus or deficit generated on the General Fund in the year. This reserve held a balance of £2.690m at the end of 2017/18 following the end of year transfers. In 2018/19 there were a number of transfers and contributions to general reserves which, if the final transfer of £19k is approved, the General Fund Reserve will slightly exceed the recommended minimum level of £2.5m (25% of the Net Budget).
- 3.2 Detailed budget monitoring reports were provided to both senior managers and Members throughout 2018/19. This monitoring focused on significant budget variances (+/- £10k), included remedial action where necessary and estimated an overall outturn position. The final written monitoring report considered by the Cabinet gave a detailed position as at 31 December 2018 and predicted an end of year deficit of £65k for the General Fund. Therefore the final position improved by £84k.
- 3.3 The table below shows the overall budget, actual and variance, summarised for 2018/19.

	2018/19 Budget £	2018/19 Actual £	Variance £
Total Cost of Services	9,100,130	8,448,135	(651,995)
Other Income and Expenditure	905,820	2,333,275	1,427,455
<b>TOTAL BUDGETED EXPENDITURE</b>	<b>10,005,950</b>	<b>10,781,410</b>	<b>775,460</b>
<b>TOTAL FUNDING</b>	<b>(10,005,950)</b>	<b>(10,800,565)</b>	<b>(794,615)</b>
Net Income and Expenditure	0	(19,155)	(19,155)

- 3.4 A detailed explanation of all the key variances is shown in Appendix 1, service by service. Inevitably, within a service, there are often variances which compensate. Some areas may create savings which in turn can be partly or fully offset by overspends elsewhere. In this report we have tried to highlight the major movements to enable Members to appreciate the more significant trends within each service area.

NB – where any of the above variances were deemed to be recurring, the 2019/20 budget was adjusted accordingly.

- 3.5 The overall effect of the 2018/19 financial year would result in a General Fund Balance of £2.501m which is in line with the Council's own minimum requirement of £10.005m (Net Budgeted Expenditure) x 25% = **£2.501m** (agreed by Full Council).
- 3.6 In addition to the GF Balance, the Council holds a number of Earmarked Reserves (EMRs) which are used to help fund anticipated future expenditure

commitments. The net movement of £2.405m into these reserves and the end of year balances held on them are shown in Appendix 4.

### 3.7 Market Walk and Fore Street Shops, Tiverton

Members will no doubt be keen to see the fourth year's results following the acquisition of the shops in March 2015. The return on investment has dropped compared to 2017/18 (1.5%) due to an increase in vacant units and rent reductions during 18/19. These are challenging times "on the high street" and we are mindful that we must balance the return on our investment with the perception and vision for the town, hence we may accept a lower return in exchange for occupancy of the units.

The various elements are shown in different areas of the Income and Expenditure account, but the overall position is as follows:

	<u>£k</u>
Net rental income after expenses	
(Shown within property Services committee)	(235)
Interest payable on Public Works Loan Board loan	99
Statutory Capital Financing (over 50 years)	83
	-----
<b>Net income for the year</b>	<b>(53)</b>
	=====

This income equates to an approximate return of 1.27% ( $53k \div 4.173m$ ), net of borrowing costs. (£4.173m = Principal)

### 3.8 New Earmarked Reserve – Waste Service requirements

The conclusion of the corporate vehicle tender that has freed up £1.25m held in the vehicle sinking fund earmarked reserves which could be used to purchase land for a unified waste/grounds maintenance depot and other waste service related future costs. This is a rare opportunity to re-allocate funds which have already been accumulated to mitigate future costs.

### 3.0 Housing Revenue Account (HRA)

3.1 This is a ring-fenced reserve in respect of the Council's housing landlord function. It is increased or decreased by the surplus or deficit generated on the HRA in the year. For 2018/19 the outturn is a net surplus of £613k and Members are requested to approve a transfer to HRA reserves to bring this to zero.

3.2 This surplus is explained in paragraph 4.4 and the effect of it on the HRA Balance is shown below.

## HRA Balance

	£m
<b>HRA balance @ 31/03/18</b>	<b>(2.000)</b>
Budget saving achieved in 2018/19	(0.613)
Additional transfer to 30yr modernisation programme	0.613
<b>HRA balance @ 31/03/19</b>	<b>(2.000)</b>

- 4.3 After the strong closing financial position delivered in 2018/19, it is recommended to transfer a sum of £613k into the Housing Maintenance Fund earmarked reserve. This is in addition to the £1.605m budgeted in-year contribution. The above position leaves an HRA balance of £2.0m as at 31 March 2019.
- 4.4 The main budget variances during 2018/19 that give rise to the figure of £613k were the £72k salary savings, which include savings relating to Standby payments to Depot staff; £124k of tenancy salary underspend due to posts remaining vacant during the year; and £160k saving where anticipated financing of capital spend was not utilised. For further details, please see the HRA Outturn Summary for 2018/19, which is attached as Appendix 2 to this report.
- 3.5 In addition to the above, the HRA hold a number of earmarked reserves. The movements on these during 2018/19 and their closing balances are shown on Appendix 3. This money is effectively “ring fenced” and will be held to meet expenditure on projects during 2019/20 and beyond.

## **5.0 The Collection Fund**

- 5.1 Mid Devon is a collection authority for council tax and national non-domestic rates, and as such, is required to produce a collection fund account for the Mid Devon area. The Council collects council tax on behalf of Devon County Council, Devon Fire and Rescue Service, Devon & Cornwall Police and the Town/Parish Councils.
- 5.2 The council tax collection rate for 2018/19 was 97.8% (98.0% in 2017/18). This demonstrates how effective our Revenues section has been in collecting the annual charge in extremely challenging economic times. The Non Domestic Rates collection rate improved to 99.3% for 2018/19 (99.2% in 2017/18).

## **6.0 Capital Outturn**

- 6.1 A capital outturn summary is attached as Appendix 4 to this report. The revised capital budget for 2018/19 amounted to £21.372m. At the year-end we had spent £9.617m leaving the capital programme underspent in total by £11.755m.

6.2 Capital receipts of £1.343m (this includes general useable capital receipts and ring-fenced replacement homes capital receipts) were applied to finance the programme with the balance of the expenditure met by a combination of borrowing, external grants and contributions from reserves.

6.3 As shown in Appendix 4 there are capital projects totalling £12.077m which have not been completed as at the 31 March 2019. This expenditure, therefore, needs to be rolled forward to be included in the 2019/20 capital programme. These schemes are still fully funded by either unspent capital grants or by provisions held within capital earmarked reserves. In addition there is £309k mainly relating to Affordable Housing and Private Sector Housing Grants that will remain in a reserve for future prioritisation.

6.4 The Capital Receipts Reserve (note this includes general useable capital receipts and ring-fenced replacement homes capital receipts) is used to part fund the capital programme - the movement on this account for the year is given below:

	<b>£m</b>
<b>Balance at 1 April 2018</b>	<b>(3.501)</b>
• Sale of Council Houses - 14	(1.387)
• General Fund Sales	(294)
• Pooling of Housing Capital Receipts to Government.	218
• Capital Receipts applied in year	1.343
<b>Balance at 31 March 2019</b>	<b>(3.621)</b>

Note – the remaining balance of £3.621m is committed in order to fund any slippage, specific projects in ICT and Private Sector Housing and to balance the Capital Medium Term Financial Plan.

6.5 The Capital Earmarked Reserve has been set aside from Revenue to fund capital projects; the balance on this reserve now stands at £415k made up by the following transactions:

	<b>£k</b>
<b>Balance at 1 April 2018</b>	<b>(482)</b>
Funding required to deliver the 2018/19 Programme	67
<b>Balance at 31 March 2019</b>	<b>(415)</b>

Note – the remaining balance of £415k is committed in order to fund any slippage and to balance the Capital Medium Term Financial Plan.

6.6 The Council also holds New Homes Bonus which can be used for either Revenue or to support future Capital Programmes, the balance held at 31 March 2019 is £2.754m; again much of this remaining balance is committed to fund any slippage and to balance the Capital Medium Term Financial Plan.

## **7.0 Treasury Management**

7.1 A review of the 2018/19 investment performance, including the details of interest payable, are included within the separate 2018/19 Treasury Outturn Report.



## **8.0 Conclusion**

- 8.1 Members are asked to note the revenue and capital outturn figures for the financial year 2018/19 and agree the proposed earmarking of surplus funds generated by in year savings from both the GF and the HRA. In addition, Members need to approve the incomplete projects on the 2018/19 capital programme be rolled forward into the 2019/20 capital programme.

**Contact for more information:**

Andrew Jarrett  
01884 23(4242)  
ajarrett@middevon.gov.uk

**Background Papers:**

**Circulation of the Report:**

Cllr White  
Leadership Team

This page is intentionally left blank

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19

	Budget 2018/19	Actual 2018/19	Variance
	£	£	£
Community Development	141,290	141,616	326
Corporate Management	1,650,320	1,671,855	21,535
Car Parks	(561,200)	(510,082)	51,118
Customer Services	778,387	729,124	(49,263)
Environmental Services	674,260	769,604	95,344
Finance & Performance	615,420	637,828	22,408
Grounds Maintenance	576,870	567,867	(9,003)
General Fund Housing	195,400	(14,853)	(210,253)
Human Resources	439,630	437,501	(2,129)
I.T.Services	867,253	917,239	49,986
Legal & Democratic Services	883,280	864,487	(18,793)
Planning & Regeneration	1,127,100	421,018	(706,082)
Property Services	329,410	543,061	213,651
Revenues & Benefits	362,900	153,855	(209,045)
Recreation and Sport	345,820	448,707	102,887
Waste Services	1,725,580	1,768,402	42,822
<b>ALL GENERAL FUND SERVICES</b>	<b>10,151,720</b>	<b>9,547,230</b>	<b>(604,490)</b>
Net recharge to HRA	(1,447,160)	(1,385,468)	61,692
Statutory Adjustments (Capital Charges)	395,570	286,373	(109,197)
<b>NET COST OF SERVICES</b>	<b>9,100,130</b>	<b>8,448,135</b>	<b>(651,995)</b>
Finance Lease Interest Payable	41,370	39,503	(1,867)
Interest Charged Between GF & HRA	(49,000)	(47,373)	1,627
Interest Receivable / Payable on Other Activities	147,000	105,321	(41,679)
Interest Receivable on Investments	(305,540)	(424,356)	(118,816)
CTS Funding parishes	16,920	16,854	(66)
Transfers into Earmarked Reserves	2,188,020	4,743,704	2,555,684
Transfers from Earmarked Reserves	(911,100)	(2,116,224)	(1,205,124)
Contribution from New Homes Bonus Reserve	(221,850)	(221,850)	0
Revenue contribution to fund 2018/19 Capital Programme	0	237,696	237,696
<b>TOTAL EXPENDITURE</b>	<b>10,005,950</b>	<b>10,781,410</b>	<b>775,460</b>
<b>FUNDED BY:-</b>			
Formula Grant (RSG & RSDG & NNDR)	(3,233,770)	(3,677,621)	(443,851)
Business Rates Benefit from Devon Pool	0	(350,764)	(350,764)
New Homes Bonus Grant	(1,121,250)	(1,121,246)	4
Collection Fund Surplus	(50,520)	(50,524)	(4)
Council Tax - (Band D at £197.91)	(5,600,410)	(5,600,410)	0
‘			
<b>TOTAL FUNDING</b>	<b>(10,005,950)</b>	<b>(10,800,565)</b>	<b>(794,615)</b>
<b>NET INCOME AND EXPENDITURE</b>	<b>0</b>	<b>(19,155)</b>	<b>(19,155)</b>

Notes

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**
**Community Development**

<b>Code</b>	<b>Community and Development</b>	<b>2018/19 Budget £</b>	<b>2018/19 Actual £</b>	<b>Variance £</b>	<b>Variance %</b>	
1000	Employees	70,280	69,520	(760)	-1.1%	
2000	Premises	47,580	47,741	161	0.3%	
3000	Transport	0	0	0	0.0%	
4000	Supplies and Services	106,830	175,923	69,093	64.7%	
	<b>Total Direct Expenditure</b>	<b>224,690</b>	<b>293,183</b>	<b>68,493</b>	<b>30.5%</b>	
7000	External Income	(83,400)	(151,568)	(68,168)	-81.7%	
	<b>Net Direct Expenditure</b>	<b>141,290</b>	<b>141,616</b>	<b>326</b>	<b>0.2%</b>	<b>(a)</b>
5000	Support Services	63,580	63,580	0	0.0%	
6500	Depreciation	44,130	44,130	0	0.0%	
	<b>Total Indirect Expenditure</b>	<b>107,710</b>	<b>107,710</b>	<b>0</b>	<b>0.0%</b>	
	<b>Total Community &amp; Development Expenditure</b>	<b>249,000</b>	<b>249,326</b>	<b>326</b>	<b>0.1%</b>	
	<b>Community &amp; Development - Service units</b>					
CD200	Community Development	126,450	128,891	2,441	1.9%	
CD300	Markets	122,550	120,218	(2,332)	-1.9%	
CD400	Crediton Market Square	0	217	217	0.0%	
	<b>Total Community &amp; Development Expenditure</b>	<b>249,000</b>	<b>249,326</b>	<b>326</b>	<b>0.1%</b>	
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>					<b>326 (a)</b>
	<b>Major Cost Changes</b>					
CD200	Communities Together Fund, grant awards (see note in income levels)			70,620		
						<b>70,620</b>
	<b>Major Cost Savings</b>					
						<b>0</b>
	<b>Major Changes in Income Levels</b>					
CD200	DCC contribution to Communities Together Fund (see EMR below)			(62,050)		
CD300	Market income			(5,000)		
						<b>(67,050)</b>
	<b>Minor Variations</b>					<b>0</b>
	<b>Total Expenditure Variation</b>					<b>3,570 (a)</b>
	<b>EARMARKED RESERVES</b>					
	<b>Utilised 2018/19</b>					
CD200	Communities Together Fund grant awards			(8,570)		
	<b>Proposed contribution c/fwd to 2019/20</b>					
	Net movement in earmarked reserves					(8,570)
	<b>Total Expenditure variation after Earmarked Reserves</b>					<b>(5,000)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**
**Corporate Management**

		2018/19 Budget £	2018/19 Actual £	Variance £	Variance %	
<b>Code</b>	<b>Corporate</b>					
1000	Employees	1,506,570	1,472,630	(33,940)	-2.3%	
2000	Premises	0	0	0	0.0%	
3000	Transport	3,010	2,711	(299)	-9.9%	
4000	Supplies and Services	147,800	191,229	43,429	29.4%	
	<b>Total Direct Expenditure</b>	<b>1,657,380</b>	<b>1,666,570</b>	<b>9,190</b>	<b>0.6%</b>	
7000	External Income	(7,060)	5,285	12,345	174.9%	
	<b>Net Direct Expenditure</b>	<b>1,650,320</b>	<b>1,671,855</b>	<b>21,535</b>	<b>1.3%</b>	<b>(a)</b>
5000	Support Services	(166,070)	(164,691)	1,380	-0.8%	
6500	Depreciation	0	0	0	0.0%	
	<b>Total Indirect Expenditure</b>	<b>(166,070)</b>	<b>(164,691)</b>	<b>1,380</b>	<b>-0.8%</b>	
	<b>Total Corporate Expenditure</b>	<b>1,484,250</b>	<b>1,507,165</b>	<b>22,915</b>	<b>1.5%</b>	
	<b>Corporate Management Service Units</b>					
CM100	Leadership Team	539,790	547,352	7,562	1.4%	
CM199	Leadership Team Recharge	(542,390)	(542,390)	0	0.0%	
CM210	Performance, Governance & Data	96,600	84,190	(12,410)	-12.8%	
CM300	Corporate Fees/charges	489,260	520,520	31,260	6.4%	
CM340	Unison	9,700	9,753	53	0.5%	
CM310	Corporate Performance	1,230	2,610	1,380	112.2%	
CM600	Pension Backfunding	890,060	885,129	(4,931)	-0.6%	
	<b>Total Corporate Expenditure</b>	<b>1,484,250</b>	<b>1,507,165</b>	<b>22,915</b>	<b>1.5%</b>	
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>22,915</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
CM100	Various Strategic expenses			7,500		
CM300	Bank, audit and valuation fees over budget			37,890		
					<b>45,390</b>	
	<b>Major Cost Savings</b>					
CM210	Governance-salary spend under budget			(4,400)		
CM300	Apprenticeship levy costs below forecast			(20,800)		
CM600	Slightly lower contribution on pension costs			(6,000)		
					<b>(31,200)</b>	
	<b>Major Changes in Income Levels</b>					
CM300	Changes in sales ledger bad debt provision			21,300		
CM210	DCLG Grant received in year			(8,103)		
					<b>13,197</b>	
	<b>Minor Variances</b>				<b>(4,472)</b>	
	<b>Total Expenditure Variation</b>				<b>22,915</b>	
	<b>EARMARKED RESERVES</b>					
	<b>Utilised 2018/19</b>					
	<b>Proposed contribution c/fwd to 2019/20</b>					
	Net movement in earmarked reserves				0	
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>22,915</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**
**Car Parks**

Code	Car Parks	2018/19 Budget £	2018/19 Actual £	Variance £	Variance %	
1000	Employees	3,500	8,015	4,515	129.0%	
2000	Premises	174,050	188,450	14,400	8.3%	
3000	Transport	0	0	0	0.0%	
4000	Supplies and Services	69,520	53,515	(16,005)	-23.0%	
	<b>Total Direct Expenditure</b>	<b>247,070</b>	<b>249,980</b>	<b>2,910</b>	<b>1.2%</b>	
7000	External Income	(808,270)	(760,062)	48,208	6.0%	
	<b>Net Direct Expenditure</b>	<b>(561,200)</b>	<b>(510,082)</b>	<b>51,118</b>	<b>9.1%</b>	<b>(a)</b>
5000	Support Services	191,740	191,780	40	0.0%	
6500	Depreciation	190,920	190,930	10	0.0%	
	<b>Total Indirect Expenditure</b>	<b>382,660</b>	<b>382,710</b>	<b>50</b>	<b>0.0%</b>	
	<b>Total Car Park Expenditure</b>	<b>(178,540)</b>	<b>(127,372)</b>	<b>51,168</b>	<b>28.7%</b>	
	<b>Car Park - Service units</b>					
CP510	Market Car Park	(148,370)	(155,670)	(7,300)	4.9%	
CP520	Multi-Storey Car Park (MSCP)	153,640	195,486	41,846	27.2%	
CP530	Amenity Car Parks	26,950	37,339	10,389	38.5%	
CP540	Paying Car Parks	(210,760)	(204,527)	6,233	-3.0%	
	<b>Total Car Park Expenditure</b>	<b>(178,540)</b>	<b>(127,372)</b>	<b>51,168</b>	<b>28.7%</b>	
				£	£	
	<b>Total Expenditure Variation</b>					<b>51,168 (a)</b>
	<b>Major Cost Changes</b>					
CP520	Overspend on Security for MSCP			4,500		
CP540	Overspend on MSCP Utilities			14,000		
						<b>18,500</b>
	<b>Major Cost Savings</b>					
Various	Savings across the Supplies and Services budget are for cancellation of Parking Machine Maint contract, Advertising & Equipment Maint			(16,000)		
						<b>(16,000)</b>
	<b>Major Changes in Income Levels</b>					
CP520 & CP540	Pay & Display income below budget			44,000		
CP540	Permit income down against budget			4,500		
						<b>48,500</b>
	<b>Minor Variations</b>					<b>0</b>
	<b>Total Expenditure Variation</b>					<b>51,000 (a)</b>
	<b>EARMARKED RESERVES</b>					
	<b>Utilised 2018/19</b>					
	<b>Proposed contribution c/fwd to 2019/20</b>					
	Net movement in earmarked reserves					0
	<b>Total Expenditure variation after Earmarked Reserves</b>					<b>51,000</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**
**Customer Services**

Code	Customer Services	2018/19 Budget £	2018/19 Actual £	Variance £	Variance %	
1000	Employees	701,747	637,421	(64,325)	-9.2%	
2000	Premises	0	0	0	0.0%	
3000	Transport	3,300	1,342	(1,958)	-59.3%	
4000	Supplies and Services	73,340	90,596	17,256	23.5%	
	<b>Total Direct Expenditure</b>	<b>778,387</b>	<b>729,359</b>	<b>(49,028)</b>	<b>-6.3%</b>	
7000	External Income	0	(235)	(235)	0.0%	
	<b>Net Direct Expenditure</b>	<b>778,387</b>	<b>729,124</b>	<b>(49,263)</b>	<b>-6.3%</b>	<b>(a)</b>
5000	Support Services	(796,770)	(796,770)	0	0.0%	
6500	Depreciation	2,220	2,220	0	0.0%	
	<b>Total Indirect Expenditure</b>	<b>(794,550)</b>	<b>(794,550)</b>	<b>0</b>	<b>0.0%</b>	
	<b>Total Customer Services Expenditure</b>	<b>(16,163)</b>	<b>(65,426)</b>	<b>(49,263)</b>	<b>-304.8%</b>	
	<b>Customer Services - Service units</b>					
CS200	Communications	167,250	180,962	13,712	8.2%	
CS299	Communications Rech	(167,270)	(167,270)	0	0.0%	
CS500	Messenger Services	62,210	54,789	(7,421)	-11.9%	
CS599	Messenger Services Rech	(62,170)	(62,170)	0	0.0%	
CS900	Central Photocopying	17,100	16,452	(648)	-3.8%	
CS901	Central Photocopying Rech	(17,110)	(17,110)	0	0.0%	
CS902	Central Postage	21,700	26,141	4,441	20.5%	
CS903	Central Postage Rech	(21,650)	(21,650)	0	0.0%	
CS910	Customer Services Admin	165,980	150,642	(15,338)	-9.2%	
CS915	Customer Services Admin Rech	(165,950)	(165,950)	0	0.0%	
CS930	Customer First Management	189,487	170,063	(19,423)	-10.3%	
CS931	Customer First Management Rech	(205,850)	(205,850)	0	0.0%	
CS932	Customer First	603,060	578,441	(24,619)	-4.1%	
CS933	Customer First Rech	(603,040)	(603,040)	0	0.0%	
CS938	Digital Strategy Staffing	90	124	34	38.3%	
	<b>Total Customer Services Expenditure</b>	<b>(16,163)</b>	<b>(65,426)</b>	<b>(49,263)</b>	<b>-304.8%</b>	
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>(49,263)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
CS200	Apprentice now a permanent position			8,000		
CS902	Business reply postage - expenditure higher than budget.			4,500		
CS932	Computer hardware - Screens			9,500		
					<b>22,000</b>	
	<b>Major Cost Savings</b>					
CS500	Overtime budget not required			(5,000)		
CS910, CS930 & CS932.	Staff vacancies			(65,000)		
					<b>(70,000)</b>	
	<b>Major Changes in Income Levels</b>					
	<b>Total Expenditure Variation</b>				<b>(48,000)</b>	<b>(a)</b>
	<b>EARMARKED RESERVES</b>					
	<b>Utilised 2018/19</b>					
	<b>Proposed contribution c/fwd to 2019/20</b>					
	Net movement in earmarked reserves				0	
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(48,000)</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**

**Environmental Services**

		2018/19 Budget	2018/19 Actual	Variance	Variance	
Code	Environmental Services	£	£	£	%	
1000	Employees	774,210	863,142	88,932	11.5%	
2000	Premises	137,370	133,091	(4,279)	-3.1%	
3000	Transport	35,220	35,499	279	0.8%	
4000	Supplies and Services	123,990	353,107	229,117	184.8%	
	<b>Total Direct Expenditure</b>	<b>1,070,790</b>	<b>1,384,840</b>	<b>314,050</b>	<b>29.3%</b>	
7000	External Income	(396,530)	(615,236)	(218,706)	-55.2%	
	<b>Net Direct Expenditure</b>	<b>674,260</b>	<b>769,604</b>	<b>95,344</b>	<b>14.1%</b>	<b>(a)</b>
5000	Support Services	557,110	616,030	58,920	10.6%	
6500	Depreciation	91,330	91,330	0	0.0%	
	<b>Total Indirect Expenditure</b>	<b>648,440</b>	<b>707,360</b>	<b>58,920</b>	<b>9.1%</b>	
	<b>Total Environmental Services Expenditure</b>	<b>1,322,700</b>	<b>1,476,964</b>	<b>154,264</b>	<b>11.7%</b>	
	<b>Environmental Services - Service units</b>					
ES100	Cemeteries	100,680	135,881	35,201	35.0%	
ES110	Bereavement Services	35,330	30,750	(4,580)	-13.0%	
ES112	Bereavement Services Rech	(35,330)	(35,330)	0	0.0%	
ES200	CCTV Initiatives	22,520	19,401	(3,119)	-13.9%	
ES250	Community Safety	75,920	75,409	(511)	-0.7%	
ES251	Community Safety recharge	0	0	0	0.0%	
ES252	Building Safer Community Fund	0	0	0	0.0%	
ES256	Community Safety Partnership	0	(2,821)	(2,821)	0.0%	
ES260	Food Protection	125,570	108,336	(17,234)	-13.7%	
ES270	Water Quality Monitoring	51,960	74,345	22,385	43.1%	
ES349	Private Sector Housing team Rech	0	0	0	0.0%	
ES354	Private Sector Housing	45,840	(13,578)	(59,418)	-129.6%	
ES360	Dog Warden	42,100	43,760	1,660	3.9%	
ES361	Public Health	0	(42)	(42)	0.0%	
ES450	Parks & Open Spaces	372,590	396,592	24,002	6.4%	
ES455	Amory Park	45,700	34,970	(10,730)	-23.5%	
ES460	Play Areas	199,270	250,509	51,239	25.7%	
ES500	Emergency Planning	27,470	27,600	130	0.5%	
ES550	Licensing	68,910	79,645	10,735	15.6%	
ES580	Pool Car Running Costs	150	150	0	0.0%	
ES600	Pest Control	18,090	19,644	1,554	8.6%	
ES650	Contaminated Land	0	(121)	(121)	0.0%	
ES660	Control of Pollution	98,270	120,747	22,477	22.9%	
ES670	Local Air Pollution	10,550	11,575	1,025	9.7%	
ES720	ES Management	0	(171)	(171)	0.0%	
ES730	Environmental Enforcement	209,090	209,578	488	0.2%	
ES731	Environmental Enforcement Rech	(235,010)	(235,010)	0	0.0%	
ES733	Environmental Health	663,890	742,698	78,808	11.9%	
ES734	Environmental Health Rech	(626,880)	(626,880)	0	0.0%	
ES740	Licensing Unit	140,300	143,254	2,954	2.1%	
ES741	Licensing Unit Rech	(140,300)	(140,300)	0	0.0%	
ES760	Health & Safety Officer	0	0	0	0.0%	
PS480	MDDC Footpaths & Railway Walks	6,020	6,371	351	5.8%	
	<b>Total Environmental Services Expenditure</b>	<b>1,322,700</b>	<b>1,476,964</b>	<b>154,264</b>	<b>11.7%</b>	
				£	£	
	<b>Total Expenditure Variation</b>				<b>154,264</b>	<b>(a)</b>



**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**
**Environmental Services**

	<b>Major Cost Changes</b>					
ES100	Maintenance overspend due to Wall repairs (see below EMR)			3,663		
ES100	Equipment overspend due to purchase of Grave shoring equip (see below EMR)			4,247		
ES100	Increased recharge from Grounds Maintenance			17,930		
ES354	Overspend on Landlord event (see below EMR)			10,000		
ES450	Overspend on Tree works (see below EMR)			11,600		
ES450	Underspend on planned maintenance budgets due to timings of the works (part off-set by below EMR)			(16,915)		
ES450	Increased recharge from Grounds Maintenance			31,500		
ES455	Underspend on specific maintenance project (see below request for EMR)			(14,650)		
ES460	Increased recharge from Grounds Maintenance			9,000		
ES460	Maintenance overspend on aging play equipment (see below EMR)			21,000		
ES733	Salary overspend due to additional posts & redundancy costs (£8910 utilised EMR)			75,000		<b>152,375</b>
	<b>Major Cost Savings</b>					
						<b>0</b>
	<b>Major Changes in Income Levels</b>					
ES550	Licensing income down against budget, particularly taxi and premises licenses			9,000		
ES100	Income budget not achieved for Cemetery Lodge as Letting Agents went into Administration			9,200		
ES260	Income received for Proceeds of Crime for Food prosecution cases (see below EMR)			(14,550)		
ES270	Water sampling income down due to staff sickness			17,000		
ES354	Income from HMO Licence & CO Regulation fee not achieved due to changes in legislation			25,000		
ES354	HMO Licence income (see below EMR)			(8,024)		
ES354	HMO Civil penalty income received (see below EMR)			(24,165)		
ES354	Rogue Landlord Grant received (see below EMR)			(58,794)		
ES450	Parks Improvement Grant received (see below EMR)			(12,655)		
						<b>(57,988)</b>
	<b>Minor Variations</b>					<b>3,444</b>
	<b>SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS</b>					<b>97,831</b>
ES450	Net S106 receipts & grants (also see EMR below)					8,169
ES460	Net S106 receipts & grants (also see EMR below)					22,146
ES660	Net S106 receipts & grants (also see EMR below)					24,229
	<b>Total Expenditure Variation</b>					<b>152,375 (a)</b>
	<b>EARMARKED RESERVES</b>					
	<b>Utilised 2018/19</b>					
	S106 - Air Quality			(30,315)		
	S106 - Public Open Space			(120,476)		
	ES100 Cem Maint Sinking Fund			(3,663)		
	ES100 Grave Shoring EMR			(4,247)		
	ES354 Landlord Event Costs			(9,000)		
	ES450 Tree works			(11,624)		
	ES460 Play Area maintenance			(21,000)		
	ES733 Empty Homes staffing EMR			(8,910)		
	<b>Proposed contribution c/fwd. to 2019/20</b>					
	S106 - Air Quality			108,765		
	ES260 Proceed of Crime money for Food prosecution cases			14,550		
	ES354 HMO Licence Income			8,024		
	ES354 HMO Civil Penalty Income			22,500		
	ES354 Rogue Landlord Income			51,925		
	ES450 Parks Maint EMR			7,520		
	ES450 Parks Improvement Grant			12,655		
	ES455 Amory Park specific maint project			14,650		
	Net movement in earmarked reserves before statutory adjustments					31,354
	<b>Total Expenditure variation after Earmarked Reserves</b>					<b>183,729</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**

**Finance and Performance**

		2018/19	2018/19	Variance	Variance	
		Budget	Actual			
Code	Finance and Performance	£	£	£	%	
1000	Employees	490,190	504,646	14,456	2.9%	
2000	Premises	0	0	0	0.0%	
3000	Transport	1,530	1,487	(43)	-2.8%	
4000	Supplies and Services	131,400	137,060	5,660	4.3%	
	<b>Total Direct Expenditure</b>	<b>623,120</b>	<b>643,193</b>	<b>20,073</b>	<b>3.2%</b>	
7000	External Income	(7,700)	(5,364)	2,336	30.3%	
	<b>Net Direct Expenditure</b>	<b>615,420</b>	<b>637,828</b>	<b>22,408</b>	<b>3.6%</b>	<b>(a)</b>
5000	Support Services	(610,700)	(610,700)	0	0.0%	
6500	Depreciation	0	0	0	0.0%	
	<b>Total Indirect Expenditure</b>	<b>(610,700)</b>	<b>(610,700)</b>	<b>0</b>	<b>0.0%</b>	
	<b>Total Finance and Performance Expenditure</b>	<b>4,720</b>	<b>27,128</b>	<b>22,408</b>	<b>474.8%</b>	
	<b>Finance and Performance - Service units</b>					
FP100	Accountancy Services	461,440	480,548	19,108	4.1%	
FP199	Accountancy Services Rech	(458,390)	(458,390)	0	0.0%	
FP200	Internal Audit	104,170	102,317	(1,853)	-1.8%	
FP299	Internal Audit Rech	(104,210)	(104,210)	0	0.0%	
FP300	Procurement	99,500	106,542	7,042	7.1%	
FP399	Procurement Rech	(97,830)	(97,830)	0	0.0%	
FP400	Purchase Ledger	65,370	66,183	813	1.2%	
FP499	Purchase Ledger Rech	(65,360)	(65,360)	0	0.0%	
FP500	Sales Ledger	100,840	98,138	(2,702)	-2.7%	
FP599	Sales Ledger Rech	(100,810)	(100,810)	0	0.0%	
	<b>Total Finance and Performance</b>	<b>4,720</b>	<b>27,128</b>	<b>22,408</b>	<b>474.8%</b>	
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>22,408</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
FP100	Additional costs for recruitment finders fees and work pressures for remaining staff have resulted in salary overspend			10,000		
FP100	One-off costs for new equipment (screens & laptops)			3,700		
FP300	Agency overspend whilst recruitment process took place for Procurement Manager			5,500		
					<b>19,200</b>	
	<b>Major Cost Savings</b>					
					<b>0</b>	
	<b>Major Changes in Income Levels</b>					
FP300	No longer offering partnership working in Procurement with Torridge DC due to staff changes. Adjusted for 19/20 budget.			3,000		
					<b>3,000</b>	
	<b>Minor Variations</b>				<b>0</b>	
	<b>Total Expenditure Variation</b>				<b>22,200</b>	<b>(a)</b>
	<b>EARMARKED RESERVES</b>					
	<b>Utilised 2018/19</b>					
	<b>Proposed contribution c/fwd to 2019/20</b>					
	Net movement in earmarked reserves				0	
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>22,200</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**

**Grounds Maintenance**

Code	Grounds Maintenance	2018/19 Budget £	2018/19 Actual £	Variance £	Variance %	
1000	Employees	509,940	532,365	22,425	4.4%	
2000	Premises	0	3,498	3,498	0.0%	
3000	Transport	77,850	123,897	46,047	59.1%	
4000	Supplies and Services	38,260	27,131	(11,129)	-29.1%	
	<b>Total Direct Expenditure</b>	<b>626,050</b>	<b>686,891</b>	<b>60,841</b>	<b>9.7%</b>	
7000	External Income	(49,180)	(119,024)	(69,844)	-142.0%	
	<b>Net Direct Expenditure</b>	<b>576,870</b>	<b>567,867</b>	<b>(9,003)</b>	<b>-1.6%</b>	<b>(a)</b>
5000	Support Services	(527,700)	(527,700)	0	0.0%	
6500	Depreciation	4,070	4,070	0	0.0%	
	<b>Total Indirect Expenditure</b>	<b>(523,630)</b>	<b>(523,630)</b>	<b>0</b>	<b>0.0%</b>	
	<b>Total Grounds Maintenance Expenditure</b>	<b>53,240</b>	<b>44,237</b>	<b>(9,003)</b>	<b>-16.9%</b>	
	<b>Grounds Maintenance - Service units</b>					
GM960	Grounds Maintenance	695,580	686,577	(9,003)	-1.3%	
GM961	Grounds Maintenance Rech	(642,340)	(642,340)	0	0.0%	
	<b>Total Grounds Maintenance Expenditure</b>	<b>53,240</b>	<b>44,237</b>	<b>(9,003)</b>	<b>-16.9%</b>	
				£	£	
	<b>Total Expenditure Variation</b>				<b>(9,003)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
GM960	Purchase of 2 Kubota Mowers (see below EMR)			31,800		
GM960	Salary/Agency overspend due to staff turnover (off-set by credit below)			22,000		
GM960	Overspend on vehicle running costs due to aging fleet			14,000		
GM960	Cost savings have been made across the supplies and services budget			(11,000)		
					<b>56,800</b>	
	<b>Major Cost Savings</b>					
					<b>0</b>	
	<b>Major Changes in Income Levels</b>					
GM960	Correction made at beginning of the year to GM Recharges. Services were charged more for GM for the additional work undertaken which offsets the increase in Agency charge.			(60,000)		
GM960	Increased income from Devon CC toward grass cutting			(6,300)		
					<b>(66,300)</b>	
	<b>Minor Variations</b>				<b>0</b>	
	<b>Total Expenditure Variation</b>				<b>(9,500)</b>	<b>(a)</b>
	<b>EARMARKED RESERVES</b>					
	<b>Utilised 2018/19</b>					
GM960	GM Vehicle sinking fund			(31,800)		
	<b>Proposed contribution c/fwd to 2019/20</b>					
	Net movement in earmarked reserves				(31,800)	
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(41,300)</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**
**General Fund Housing**

		2018/19 Budget	2018/19 Actual	Variance	Variance	
Code	General Fund Housing	£	£	£	%	
1000	Employees	240,980	238,374	(2,606)	-1.1%	
2000	Premises	5,470	3,167	(2,303)	-42.1%	
3000	Transport	15,170	13,572	(1,598)	-10.5%	
4000	Supplies and Services	312,380	325,223	12,843	4.1%	
	<b>Total Direct Expenditure</b>	<b>574,000</b>	<b>580,336</b>	<b>6,336</b>	<b>1.1%</b>	
7000	External Income	(378,600)	(595,189)	(216,589)	-57.2%	
	<b>Net Direct Expenditure</b>	<b>195,400</b>	<b>(14,853)</b>	<b>(210,253)</b>	<b>-107.6%</b>	<b>(a)</b>
5000	Support Services	18,980	18,980	0	0.0%	
6500	Depreciation	620	620	0	0.0%	
	<b>Total Indirect Expenditure</b>	<b>19,600</b>	<b>19,600</b>	<b>0</b>	<b>0.0%</b>	
	<b>Total General Fund Housing Services Expenditure</b>	<b>215,000</b>	<b>4,747</b>	<b>(210,253)</b>	<b>-97.8%</b>	
	<b>General Fund Housing - Service units</b>					
HG320	Housing & Homelessness Advice	308,250	146,406	(161,844)	-52.5%	
HG340	Community Land Trusts	0	13,625	13,625	0.0%	
HG373	Homelessness & Enabling Team	273,610	256,384	(17,226)	-6.3%	
HG379	Homeless & Enabling Team Rech	(273,610)	(273,610)	0	0.0%	
	<b>Total General Fund Housing Services Expenditure</b>	<b>215,000</b>	<b>4,747</b>	<b>(210,253)</b>	<b>-97.8%</b>	
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>(210,253)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
HG320	New instances of Deposit and Rent Scheme (DARS) higher than budgeted			12,800		
HG320	Change in Bad Debt Provision			18,800		
HG340	Expenditure on Community Land Trust (see below)			13,625		
					<b>45,225</b>	
	<b>Major Cost Savings</b>					
HG320	(Net) Temporary accomodation costs less than forecast			(43,000)		
HG373	(Net) saving on staffing due to vacant post and under utilised external funding			(17,200)		
HG350	Community Alarms underspend on new units			(19,100)		
HG350	Community Alarms underspend on salaries			(7,700)		
HG350	Community Alarms slight underspend on overhead costs			(8,800)		
					<b>(95,800)</b>	
	<b>Major Changes in Income Levels</b>					
HG320	DARS - levels/number greater than budgeted			(20,100)		
HG320	Various Homelessness grant funding streams (see below)			(133,123)		
					<b>(153,223)</b>	
	<b>Minor Variations</b>				<b>(6,455)</b>	
	<b>Total Expenditure Variation</b>				<b>(210,253)</b>	<b>(a)</b>
	<b>EARMARKED RESERVES</b>					
	<b>Utilised 2018/19</b>					
	Community Land Trust expenditure			(13,625)		
	<b>Proposed contribution c/fwd to 2019/20</b>					
	Flexible Homelessness Support Grant			93,831		
	Homelessness Prevention Grant			13,000		
	H-CLIC			3,791		
	Homelessness New Burdens			22,501		
	Net movement in earmarked reserves				119,498	
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(90,755)</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**
**Human Resources**

Code	Human Resources	2018/19 Budget £	2018/19 Actual £	Variance £	Variance %
1000	Employees	389,060	368,261	(20,799)	-5.3%
2000	Premises	0	0	0	0.0%
3000	Transport	2,850	3,170	320	11.2%
4000	Supplies and Services	47,720	66,595	18,875	39.6%
	<b>Total Direct Expenditure</b>	<b>439,630</b>	<b>438,026</b>	<b>(1,604)</b>	<b>-0.4%</b>
7000	External Income	0	(525)	(525)	0.0%
	<b>Net Direct Expenditure</b>	<b>439,630</b>	<b>437,501</b>	<b>(2,129)</b>	<b>-0.5%</b>
5000	Support Services	(396,950)	(396,950)	0	0.0%
6500	Depreciation	0	0	0	0.0%
	<b>Total Indirect Expenditure</b>	<b>(396,950)</b>	<b>(396,950)</b>	<b>0</b>	<b>0.0%</b>
	<b>Total Human Resources Expenditure</b>	<b>42,680</b>	<b>40,551</b>	<b>(2,129)</b>	<b>-5.0%</b>
	<b>HR - Service units</b>				
HR100	Human Resources	290,030	334,774	44,744	15.4%
HR199	Human Resources Rech	(286,760)	(286,760)	0	0.0%
HR200	Staff Development Training	38,080	32,332	(5,748)	-15.1%
HR210	CPD Training	0	0	0	0.0%
HR220	Post Entry Training	0	0	0	0.0%
HR230	Health & Safety Training	0	0	0	0.0%
HR300	Payroll	82,770	80,094	(2,676)	-3.2%
HR399	Payroll Rech	(82,220)	(82,220)	0	0.0%
HR400	Learning & Development	74,480	59,328	(15,152)	-20.3%
HR499	Learning & Development Rech	(73,990)	(73,990)	0	0.0%
HR600	Health & Safety Officer	71,190	47,893	(23,297)	-32.7%
HR699	Health & Safety Officer Rech	(70,900)	(70,900)	0	0.0%
	<b>Total Human Resources Expenditure</b>	<b>42,680</b>	<b>40,551</b>	<b>(2,129)</b>	<b>-5.0%</b>
				£	£
	<b>Total Expenditure Variation</b>				<b>(2,129) (a)</b>
	<b>Major Cost Changes</b>				
	Salary overspend due to Agency cover for long-term sickness and changes to Posts within HR			24,000	
HR100	Purchase of new JE software was unbudgeted			14,000	
					<b>38,000</b>
	<b>Major Cost Savings</b>				
HR400	Salary savings due to changes in Learning and Development (L&D) posts			(15,000)	
HR600	Salary saving due to flexible retirement			(23,500)	
					<b>(38,500)</b>
	<b>Major Changes in Income Levels</b>				
					<b>0</b>
					<b>(1,629)</b>
	<b>Minor Variations</b>				
	<b>Total Expenditure Variation</b>				<b>(2,129) (a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2018/19</b>				
	<b>Proposed contribution c/fwd to 2019/20</b>				
	Net movement in earmarked reserves				0
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(2,129)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**
**ICT Services**

Code	ICT Services	2018/19 Budget £	2018/19 Actual £	Variance £	Variance %	
1000	Employees	515,343	535,215	19,872	3.9%	
2000	Premises	0	0	0	0.0%	
3000	Transport	1,250	670	(580)	-46.4%	
4000	Supplies and Services	350,660	382,861	32,201	9.2%	
	<b>Total Direct Expenditure</b>	<b>867,253</b>	<b>918,746</b>	<b>51,493</b>	<b>5.9%</b>	
7000	External Income	0	(1,507)	(1,507)	0.0%	
	<b>Net Direct Expenditure</b>	<b>867,253</b>	<b>917,239</b>	<b>49,986</b>	<b>5.8%</b>	<b>(a)</b>
5000	Support Services	(919,120)	(919,120)	0	0.0%	
6500	Depreciation	33,980	33,980	0	0.0%	
	<b>Total Indirect Expenditure</b>	<b>(885,140)</b>	<b>(885,140)</b>	<b>0</b>	<b>0.0%</b>	
	<b>Total ICT Services Expenditure</b>	<b>(17,887)</b>	<b>32,099</b>	<b>49,986</b>	<b>279.5%</b>	
	<b>ICT - Service units</b>					
IT100	Gazetteer Management	85,690	81,972	(3,718)	-4.3%	
IT199	Gazetteer Management Rech	(85,710)	(85,710)	0	0.0%	
IT200	Information Management & T Gov	4,810	4,810	0	0.0%	
IT300	Central Telephones	53,480	65,987	12,507	23.4%	
IT399	Central Telephones Rech	(53,500)	(53,500)	0	0.0%	
IT400	ICT Network & Hardware	232,470	242,894	10,424	4.5%	
IT499	ICT Network & Hardware Rech	(232,400)	(232,400)	0	0.0%	
IT500	ICT Software Support & Maint.	669,820	673,848	4,028	0.6%	
IT599	ICT Software Support & Maint. Rech	(669,900)	(669,900)	0	0.0%	
IT600	ICT Staff Unit	401,824	417,054	15,229	3.8%	
IT699	ICT Staff Unit Rech	(600,750)	(600,750)	0	0.0%	
IT700	PSN COMPLIANCE	0	0	0	0.0%	
IT800	Phoenix House Printing	21,540	18,279	(3,261)	-15.1%	
IT899	Phoenix House Printing Rech	(21,540)	(21,540)	0	0.0%	
IT900	Digital Services	176,279	191,055	14,776	8.4%	
IT999	Digital Services Recharge	0	0	0	0.0%	
	<b>Total ICT Services Expenditure</b>	<b>(17,887)</b>	<b>32,099</b>	<b>49,986</b>	<b>279.5%</b>	
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>49,986</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
IT300	Lease & maintenance costs due to the delay in replacing the new contact centre			12,500		
IT400	Costs for new data lines. Infrastructure for connectivity between all the Councils sites			26,000		
IT600	Salaries - JE's following restructure			9,000		
IT600	Business Enterprise staff training (see EMR below)			6,200		
IT900	Computer Software & Hardware - budget underspend on the capital programme			11,000		
					<b>64,700</b>	
	<b>Major Cost Savings</b>					
IT400	Underspend on hardware replacement budget			(16,000)		
					<b>(16,000)</b>	
	<b>Major Changes in Income Levels</b>					
	<b>Total Expenditure Variation</b>				<b>48,700</b>	<b>(a)</b>
	<b>EARMARKED RESERVES</b>					
	<b>Utilised 2018/19</b>					
IT600	Business Enterprise staff training (see EMR below)			(6,200)		
	<b>Proposed contribution c/fwd to 2019/20</b>					
	Net movement in earmarked reserves				(6,200)	
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>42,500</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**
**Legal and Democratic Services**

Code	Legal and Democratic Services	2018/19 Budget £	2018/19 Actual £	Variance £	Variance %
1000	Employees	507,600	505,881	(1,720)	-0.3%
2000	Premises	0	150	150	0.0%
3000	Transport	17,700	14,395	(3,305)	-18.7%
4000	Supplies and Services	439,880	426,160	(13,720)	-3.1%
	<b>Total Direct Expenditure</b>	<b>965,180</b>	<b>946,586</b>	<b>(18,594)</b>	<b>-1.9%</b>
7000	External Income	(81,900)	(82,098)	(198)	-0.2%
	<b>Net Direct Expenditure</b>	<b>883,280</b>	<b>864,487</b>	<b>(18,793)</b>	<b>-1.9%</b> (a)
5000	Support Services	54,670	54,733	63	0.1%
	<b>Total Indirect Expenditure</b>	<b>54,670</b>	<b>54,733</b>	<b>63</b>	<b>(0)</b>
	<b>Total Legal and Democratic Services</b>	<b>937,950</b>	<b>919,220</b>	<b>(18,730)</b>	<b>-1.9%</b>
	<b>Legal &amp; Democratic Services - Service units</b>				
LD100	Electoral Registration	226,690	210,163	(16,527)	-7.3%
LD199	Electoral Registration Rech	(670)	(670)	0	0.0%
LD200	Election costs	0	7,284	7,284	N/A
LD300	Democratic Rep & Management	705,540	703,763	(1,777)	-0.3%
LD400	Committee Services	159,120	154,103	(5,017)	-3.2%
LD499	Committee Services Rech	(158,350)	(158,350)	0	0.0%
LD600	Legal Services	335,710	333,017	(2,693)	-0.8%
LD699	Legal Services Rech	(330,090)	(330,090)	0	0.0%
	<b>Total Legal and Democratic Services</b>	<b>937,950</b>	<b>919,220</b>	<b>(18,730)</b>	
				£	£
	<b>Total Expenditure Variation</b>				<b>(18,730) (a)</b>
	<b>Major Cost Changes</b>				
LD200	Spend on by-elections and other minor spends			7,300	
LD300	Expenditure on Member Ipads (see below)			11,725	
LD600	Legal Services: agency, consultancy and other unanticipated salary costs			11,000	<b>30,025</b>
	<b>Major Cost Savings</b>				
LD100	Salary savings against budget			(9,700)	
LD100	Software spend slightly below forecast			(6,600)	
LD600	Software budget unspent in year			(15,000)	
LD600	Underspend on Publications budget			(11,700)	<b>(43,000)</b>
	<b>Major Changes in Income Levels</b>				
LD600	Reduction in income from S106 work and other fees			14,100	
					<b>0</b>
	<b>Minor Variations</b>				
LD400	Various minor savings on Member Services budget				<b>(5,000)</b>
LD400	Other minor variances				<b>(755)</b>
	<b>Total Expenditure Variation</b>				<b>(18,730) (a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2018/19</b>				
	Members Ipad reserve			(11,725)	
	<b>Proposed contribution c/fwd to 2019/20</b>				
	Contribution to future election funding			16,000	
	Net movement in earmarked reserves (other than budgeted)				4,275
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(14,455)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**
**Planning and Regeneration**

		2018/19	2018/19	Variance	Variance
		Budget	Actual		
Code	Planning and Regeneration	£	£	£	%
1000	Employees	1,843,350	1,689,733	(153,617)	-8.3%
2000	Premises	0	1,405	1,405	0.0%
3000	Transport	49,080	43,502	(5,578)	
4000	Supplies and Services	691,120	605,505	(85,615)	-12.4%
	S106 Expenditure		217,965	217,965	
	<b>Total Direct Expenditure</b>	<b>2,583,550</b>	<b>2,558,111</b>	<b>(25,439)</b>	<b>-1.0%</b>
7000	External Income	(1,456,450)	(1,110,199)	346,251	23.8%
	S106 contributions		(673,003)	(673,003)	
	Grant funding		(353,890)	(353,890)	
	<b>Net Direct Expenditure</b>	<b>1,127,100</b>	<b>421,018</b>	<b>(706,082)</b>	<b>-62.6%</b> (a)
5000	Support Services	505,540	505,540	0	
6500	Depreciation	0	0	0	
	<b>Total Indirect Expenditure</b>	<b>505,540</b>	<b>505,540</b>	<b>0</b>	
	<b>Total Planning and Regeneration Expenditure</b>	<b>1,632,640</b>	<b>926,558</b>	<b>(706,082)</b>	
	<b>Planning and Regeneration - Service units</b>				
PR100	Building Regulations	34,210	32,915	(1,295)	
PR110	Enforcement	145,040	137,130	(7,910)	
PR200	Development Control	227,890	22,218	(205,672)	
PR210	Local Land Charges	(10,370)	(58,383)	(48,013)	
PR220	Tiverton EUE	56,470	75,051	18,581	
PR225	Garden Village Project	58,850	(137,311)	(196,161)	
PR300	Environmental Enhancement	2,430	2,430	0	
PR400	Business Development	476,140	419,639	(56,501)	
PR411	Business Development Recharge	(22,860)	(22,860)	0	
PR420	Tiverton Town Centre Regen Project	0	1,405	1,405	
PR500	Historic Buildings	10,350	10,350	0	
PR600	Forward Planning Unit	309,130	294,051	(15,079)	
PR699	Forward Planning Unit Rech	(309,130)	(309,130)	0	
PR800	Planning Policy	78,310	76,480	(1,830)	
PR810	Statutory Development Plan	571,440	378,795	(192,645)	
PR820	Assets of community value	180	171	(9)	
PR900	Dangerous Buildings And Trees	4,560	3,608	(952)	
	<b>Total Planning and Regeneration Expenditure</b>	<b>1,632,640</b>	<b>926,558</b>	<b>(706,082)</b>	
				£	£
	<b>Total Expenditure Variation</b>				<b>(706,082) (a)</b>
	<b>Major Cost Changes</b>				
PR210	Released Provision that was no longer required			(27,900)	
PR220	EUE ongoing expenditure, fully funded by EMR			18,581	
PR225	Garden Village Project ongoing expenditure, fully funded by EMR			104,323	
PR400	High Street Innovation grant scheme (see EMR below)			2,600	
PR810	Custom & Self Build spend agreed by Cabinet Aug 2018 (see EMR below)			17,000	
					<b>114,604</b>
	<b>Major Cost Savings</b>				
PR110	Employee savings through vacant posts during the year			(4,400)	
PR200	Employee & transport cost savings through vacant posts during the year			(51,200)	
PR200	Savings on supplies & services			(7,500)	
PR400	Slippage of various Economic Development & Regeneration projects (see EMR below)			(37,000)	
PR400	Economic Development cost savings through vacant posts during the year			(16,800)	
PR810	Local Plan costs slipped to 2019-20			(180,489)	
					<b>(297,389)</b>
	<b>Major Changes in Income Levels</b>				
PR200	Planning Fees under budget due to number and scale of applications received			310,000	
PR210	New Burdens funding (see below)			(15,200)	
					<b>294,800</b>
	<b>Minor Variations</b>				<b>(24,371)</b>
	<b>SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS</b>				<b>87,644</b>
PR200	Net S106 Receipts & Grants (also see EMR below)				(455,038)
PR225	Garden Village Funding				(300,000)
PR600	Brownfield Register Funding				(3,687)
PR600	Neighbourhood Planning Funding				(5,000)



**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**
**Planning and Regeneration**

PR810	Custom & Self Build Grant				(30,000)	
<b>Total Expenditure Variation</b>					<b>(706,081)</b>	<b>(a)</b>
<b>EARMARKED RESERVES</b>						
<b>Utilised 2018/19</b>						
	High Street Innovation Grant			(2,600)		
	Grand Western Canal Grant - New Homes Bonus Released			(45,000)		
	Economic Development project spend - New Homes Bonus Released			(100,000)		
	S106 - Public Open Space			(60,638)		
	EUE Funding of 2018-19 spend			(18,581)		
	Garden Village Funding of 2018-19 spend			(104,323)		
	Custom & Self Build - spend agreed by Cabinet Aug 2018			(21,000)		
<b>Proposed contribution c/fwd. to 2019/20</b>						
	S106 - Public Open Space			542,848		
	Garden Village Funding 2018-19 HCA Funding			300,000		
	Brownfield Register 2018-19 DCLG Funding			3,687		
	Neighbourhood Planning 2018-19 DCLG Funding			5,000		
	Custom & Self Build - spend agreed by Cabinet Aug 2018 slipped to 2019-20			4,000		
	Custom & Self Build Grant 2018-19 DCLG Funding			30,000		
	Statutory Development Plan - Local Plan costs slipped to 2019-20			180,489		
	Economic Development & Regeneration projects slipped to 2019-20			37,000		
	New Burdens Funding			15,203		
	Net movement in earmarked reserves				766,085	
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>60,004</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**
**Property Services**

		2018/19 Budget £	2018/19 Actual £	Variance £	Variance %	
<b>Code</b>	<b>Property Services</b>					
1000	Employees	559,670	545,663	(14,007)	-2.5%	
2000	Premises	495,160	507,621	12,461	2.5%	
3000	Transport	24,110	33,215	9,105		
4000	Supplies and Services	66,760	(75,035)	(141,795)	-212.4%	
	<b>Total Direct Expenditure</b>	<b>1,145,700</b>	<b>1,011,463</b>	<b>(134,237)</b>	<b>-11.7%</b>	
7000	External Income	(816,290)	(468,403)	347,887	42.6%	
	<b>Net Direct Expenditure</b>	<b>329,410</b>	<b>543,061</b>	<b>213,651</b>	<b>64.9%</b>	<b>(a)</b>
5000	Support Services	(619,800)	(619,460)	340		
6500	Depreciation	273,610	273,610	0		
	<b>Total Indirect Expenditure</b>	<b>(346,190)</b>	<b>(345,850)</b>	<b>340</b>		
	<b>Total Property Services Expenditure</b>	<b>(16,780)</b>	<b>197,211</b>	<b>213,991</b>		
	<b>Property Services - Service units</b>					
PS140	3 RIVERS DEVELOPMENT	0	(555)	(555)		
PS141	3 RIVERS - THREWSTONE CLOSE	0	0	0		
PS142	3 RIVERS - BURLESCOMBE	0	0	0		
PS150	Surplus Sites for Disposal	600	38,867	38,267		
PS350	Public Conveniences	119,550	116,433	(3,117)		
PS400	Flood Defences and Land Drainage	69,910	94,929	25,019		
PS600	Street Naming & Numbering	15,980	16,148	168		
PS700	Contract Services - P-Health	0	12,678	12,678		
PS810	Phoenix House	445,310	443,151	(2,159)		
PS815	Phoenix House Rech	(445,360)	(445,360)	0		
PS820	DCC Library	(1,520)	0	1,520		
PS830	Town Hall	2,140	5,064	2,924		
PS840	Crediton Office Building	34,900	41,512	6,612		
PS850	Old Road Depot	87,150	104,469	17,319		
PS855	Old Road Depot Rech	(87,150)	(87,150)	0		
PS860	Station Yard Depot	0	2,687	2,687		
PS870	Lords Meadow Depot	6,600	6,695	95		
PS880	Bus Station Maintenance	(5,060)	5,435	10,495		
PS890	10 Phoenix Lane	(6,790)	(8,429)	(1,639)		
PS970	Office Building Cleaning	94,220	84,600	(9,620)		
PS971	Office Building Cleaning Rech	(87,830)	(87,830)	0		
PS980	Property Services	610,620	660,006	49,386		
PS981	Property Services Rech	(528,310)	(528,310)	0		
PS990	30/38 Fore Street	(103,030)	(89,704)	13,326		
PS991	Industrial Units	(44,600)	(55,325)	(10,725)		
PS992	Market Walk	(163,910)	(100,207)	63,703		
PS993	Lowman Green Unit	(9,200)	(9,200)	0		
PS994	Moorhayes Community Centre	(2,000)	(2,758)	(758)		
PS995	COGGANS WELL	(19,000)	(20,635)	(1,635)		
PT100	People's Park Trust	0	0	0		
	<b>Total Property Services</b>	<b>(16,780)</b>	<b>197,211</b>	<b>213,991</b>		
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>213,991</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
PS150	Asset Management overspend on various projects to make good. This has resulted in Capital receipts when the assets have been sold.			38,000		
PS400	Flood Defences and Land drainage works overspend (see below EMR) - dredging; external contractors etc used in various areas.			25,000		
PS700	Contract Services for Legionella Asbestos & Fire risk assessment now carried out in-house.			12,500		
PS810	P-House overspend on utility costs			8,000		
PS810	P-House maintenance and external contractors overspend due to a number of office alterations and general repairs			30,000		

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**
**Property Services**

PS850	Security overspend following numerous break-ins at the depot (off-set by EMR)		30,630		
PS880	Write-off of a bad debt for Bus Station departures income		12,300		
PS970	External Contractors overspend (off-set with Salary underspend below)		14,000		
PS980	Vehicle running costs higher than budgeted		8,000		
PS992	Maintenance overspend on the landscaping of Market Walk (see below EMR)		38,000		
PS992	Overspend on Services charges due to capped service charges at units in Market Walk		14,000		
PS992	Shop unit refurbishments have resulted in an overspend on external contractors		8,000		
				<b>238,430</b>	
	<b>Major Cost Savings</b>				
PS850	Underspend on specific maintenance project (see below EMR)		(10,000)		
PS991	Underspend on specific maintenance project (see below EMR)		(10,000)		
PS810	Specific spend on carpet tiles & Exe Room furniture has not been spent during 2018-19 resulting in an underspend (see EMR)		(40,000)		
				<b>(60,000)</b>	
	<b>Major Changes in Income Levels</b>				
PS980	Income down on Wells Close as tenants have been relocated.		11,100		
PS990	Income budget not achieved due to flats above 36 & 38 Fore Street not being refurbished to let out		15,000		
				<b>26,100</b>	
	<b>Minor Variations</b>			<b>7,460</b>	
	<b>Total Expenditure Variation</b>			<b>211,990</b>	<b>(a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2018/19</b>				
PS400	Flood Defence works		(25,000)		
PS850	Security		(30,630)		
PS992	Market Walk Landscaping		(38,000)		
	<b>Proposed contribution c/fwd to 2019/20</b>				
PS850	Old Road Structural Survey EMR		10,000		
PS991	Industrial Unit Specific Maint EMR		10,000		
PS810	Phoenix House specific maint (carpet tiles & Exe Room furniture)		40,000		
	Net movement in earmarked reserves			<b>(33,630)</b>	
	<b>Total Expenditure variation after Earmarked Reserves</b>			<b>178,360</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**

**Revenues and Benefits**

<b>Code</b>	<b>Revenues and Benefits</b>	<b>2018/19 Budget £</b>	<b>2018/19 Actual £</b>	<b>Variance £</b>	<b>Variance %</b>	
1000	Employees	725,700	688,971	(36,729)	-5.1%	
2000	Premises	0	9	9		
3000	Transport	3,200	3,409	209		
4000	Supplies and Services	182,090	237,840	55,750	30.6%	
	Housing Benefit Payments	18,400,250	16,013,251	(2,386,999)	-13.0%	
	<b>Total Direct Expenditure</b>	<b>19,311,240</b>	<b>16,943,480</b>	<b>(2,367,760)</b>	<b>-12.3%</b>	
	Income from Housing Benefit Subsidy	(18,445,250)	(16,240,597)	2,204,653	-12.0%	
	All other Income	(503,090)	(549,027)	(45,937)	9.1%	
7000	<b>External Income</b>	<b>(18,948,340)</b>	<b>(16,789,625)</b>	<b>2,158,715</b>	<b>11.4%</b>	
	<b>Net Direct Expenditure</b>	<b>362,900</b>	<b>153,855</b>	<b>(209,045)</b>	<b>-57.6%</b>	<b>(a)</b>
5000	Support Services	448,800	448,800	0		
6500	Depreciation	0	0	0		
	<b>Total Indirect Expenditure</b>	<b>448,800</b>	<b>448,800</b>	<b>0</b>		
	<b>Total Revenues and Benefits Expenditure</b>	<b>811,700</b>	<b>602,655</b>	<b>(209,045)</b>		
	<b>Revenues and Benefits - Service units</b>					
RB100	Collection Of Council Tax	568,820	615,107	46,287		
RB199	Collection Of Council Tax Recharge	(167,130)	(167,130)	0		
RB200	Collection Of Business Rates	73,870	68,449	(5,421)		
RB300	Housing Benefit Admin	392,600	330,635	(61,965)		
RB340	Local welfare assistance scheme	15,000	15,084	84		
RB350	Universal Credit Partnership	0	(6,358)	(6,358)		
RB399	Housing Benefit Admin Recharge	(27,870)	(27,870)	0		
RB400	Housing Rent Allowances	(45,000)	(227,346)	(182,346)		
RB410	Council Tax Benefit	0	(7,787)	(7,787)		
RB600	Revenues Recovery Team	129,190	137,651	8,461		
RB699	Revenues Recovery Team Recharge	(127,780)	(127,780)	0		
	<b>Total Revenues and Benefits Expenditure</b>	<b>811,700</b>	<b>602,655</b>	<b>(209,045)</b>		
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>(209,045)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
	Additional HB Software costs covered by additional grants from DWP detailed below			16,740		
	Additional HB Hardware & Software costs transferred from Capital (under * Diminimis) - Costs covered by NHB released below			13,930		
	Additional Revenues Hardware & Software costs transferred from Capital * (under Diminimis) - Costs covered by NHB released below			13,930		
					<b>44,600</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**

**Revenues and Benefits**

<b>Major Cost Savings</b>					
**	The demand for Housing Benefit in 18/19 was lower than budgeted this is mainly due to the transition to Universal Credit (see decreased subsidy income detailed below)		(2,387,000)		
	Reduction in cost of taking Liability Orders to Court		(6,800)		
	Housing Benefit Salaries - Vacant HB Manager post & assessor post offset in part by agency staff, additional overtime & temporary increase for supervisors acting up.		(26,280)		
	Revenues Salaries - Vacant Revenues Manager post offset in part by agency staff, additional overtime & temporary increase for supervisors acting up.		(10,440)		
					<b>(2,430,520)</b>
<b>Major Changes in Income Levels</b>					
**	Decreased 18/19 Housing Benefit Subsidy related to decreased costs detailed above		2,367,710		
	Additional Overpayment recovery which includes HB Sundry Debtors, recovery from ongoing HB & PDP being recovered at DWP		(163,060)		
	Various New Burdens grants from DWP in respect of Housing Benefits - initiatives delivered either within existing resource or to offset additional software costs detailed above		(72,140)		
	Universal Credit Delivery Partnership Grant - additional funding		(6,360)		
	Adjustment to CTB entitlement (re pre 01/04/13 CTB old scheme) not required to be repaid to DCLG		(7,790)		
	Additional contributions from Preceptors to assist in collection of C/Tax & Administration of CTR schemes - no longer received		27,000		
	Single Occupancy Discount Penalties not implemented in 18/19		3,500		
	Income received on Court Costs lower than budgeted		20,120		
	Additional C/Tax Annexe Grant		(3,820)		
	Additional HB & CTB admin Grant than budgeted		(5,120)		
					<b>2,160,040</b>
	<b>Minor Variations</b>				<b>19,268</b>
<b>Total Expenditure Variation</b>					<b>(206,612) (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2018/19</b>					
	FERIS scheme Grant no longer repayable to DWP		(11,118)		
*	New Homes Bonus budgeted in Capital Programme released to cover additional Revenue costs of projects under Capital diminimis		(27,860)		
	<b>Proposed contribution c/fwd. to 2019/20</b>		0		
	Net movement in earmarked reserves				<b>(38,978)</b>
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>(245,590)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**
**Leisure Services**

Code	Leisure Services	2018/19 Budget £	2018/19 Actual £	Variance £	Variance %	
1000	Employees	1,937,440	1,894,477	(42,963)	-2.2%	
2000	Premises	899,630	995,833	96,203	10.7%	
3000	Transport	8,530	4,944	(3,586)		
4000	Supplies and Services	283,830	279,186	(4,644)	-1.6%	
	<b>Total Direct Expenditure</b>	<b>3,129,430</b>	<b>3,174,440</b>	<b>45,010</b>	<b>1.4%</b>	
7000	External Income	(2,783,610)	(2,725,732)	57,878	2.1%	
	<b>Net Direct Expenditure</b>	<b>345,820</b>	<b>448,707</b>	<b>102,887</b>	<b>29.8%</b>	<b>(a)</b>
5000	Support Services	362,050	363,000	950		
6500	Depreciation	542,200	525,160	(17,040)		
	<b>Total Indirect Expenditure</b>	<b>904,250</b>	<b>888,160</b>	<b>(16,090)</b>		
	<b>Total Leisure Services Expenditure</b>	<b>1,250,070</b>	<b>1,336,867</b>	<b>86,797</b>		
	<b>Leisure Services - Service units</b>					
RS100	Leisure Facilities Maintenance & Equipment	323,720	284,961	(38,759)		
RS110	Leisure Management & Administration	65,130	66,418	1,288		
RS140	Exe Valley Leisure Centre	267,397	399,710	132,313		
RS145	Market Walk Gym	550	0	(550)		
RS150	Lords Meadow Leisure Centre	361,894	335,207	(26,687)		
RS160	Culm Valley Sports Centre	231,379	250,571	19,192		
	<b>Total Leisure Services Expenditure</b>	<b>1,250,070</b>	<b>1,336,867</b>	<b>86,797</b>		
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>86,797</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
RS140	Additional external contractors eg mystery shopper			8,000		
RS150	Water leak - as referred to in in-year monitoring.			50,500		
RS150	Old gas invoices - Laser & British Gas			32,000		
RS140	New heat retention pool covers - funded from EMR.			21,640		
RS150	Lords Meadow Gym Capital Project - funded from EMR.			21,803		
All sites	Closure of learner pool - refunding swimming			15,500		
All sites	Casual Swim - underperforming due to good weather & open water swimming more popular			15,000		
All sites	Commercial courses - not running to capacity following national trends. Reduced school lettings.			14,000		
All sites	Series Of Lets Artif Pitch Use - cancellations, changes to casual bookings and reduction to group participation.			31,000		
All sites	Junior Leisure Centre Courses - underperforming			7,000		
All sites	Under recovery on vending machines (2 weeks) & speedo contract lack of stock.			5,000		
					<b>221,443</b>	
	<b>Major Cost Savings</b>					
RS100	Specific Revenue Projects - underspent as not have time to fulfill all projects			(41,000)		
All sites	Staffing Vacancies			(50,000)		
All sites	Income over budget for swimming lessons			(19,000)		
All sites	Fitness - increased membership due to new gym refurb			(14,000)		
RS140& RS150:	Business Rates Savings			(16,250)		
RS140	Exe Valley Gas charges			(6,000)		
					<b>(146,250)</b>	
	<b>Major Changes in Income Levels</b>					
					<b>0</b>	
	<b>Minor Variations</b>				<b>0</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**

**Leisure Services**

<b>Total Expenditure Variation</b>				<b>75,193</b>	<b>(a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2018/19</b>					
New Homes Bonus utilised for revenue expenditure - the Lords Meadow Gym Capital Proje			(21,803)		
New Homes Bonus utilised for revenue expenditure - new heat retention pool covers			(21,640)		
<b>Proposed contribution c/fwd to 2019/20</b>					
Planned maintenance works not completed in time - roll to 19/20			21,600		
<b>Net movement in earmarked reserves</b>				<b>(21,843)</b>	
<b>Total Expenditure variation after Earmarked Reserves</b>				<b>53,350</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**
**Waste Services**

Code	Waste Services	2018/19 Budget £	2018/19 Actual £	Variance £	Variance %	
1000	Employees	2,415,980	2,435,250	19,270	0.8%	
2000	Premises	234,020	247,693	13,673	5.8%	
3000	Transport	757,980	855,657	97,677		
4000	Supplies and Services	723,560	729,387	5,827	0.8%	
	<b>Total Direct Expenditure</b>	<b>4,131,540</b>	<b>4,267,988</b>	<b>136,448</b>	<b>3.3%</b>	
7000	External Income	(2,405,960)	(2,499,586)	(93,626)	-3.9%	
	<b>Net Direct Expenditure</b>	<b>1,725,580</b>	<b>1,768,402</b>	<b>42,822</b>	<b>2.5%</b>	<b>(a)</b>
5000	Support Services	387,480	387,480	0		
6500	Depreciation	271,970	271,970	0		
	<b>Total Indirect Expenditure</b>	<b>659,450</b>	<b>659,450</b>	<b>0</b>		
	<b>Total Waste Services Expenditure</b>	<b>2,385,030</b>	<b>2,427,852</b>	<b>42,822</b>		
	<b>Waste Services - Cost Centres</b>					
FM100	Fleet Management	20,000	21,154	1,154		
WS650	Street Cleansing	534,370	541,903	7,533		
WS700	Refuse Collection	842,690	754,039	(88,651)		
WS710	Trade Waste Collection	(69,500)	(93,537)	(24,037)		
WS725	Kerbside Recycling	1,029,880	1,184,506	154,626		
WS740	16 Shop-Recycling	0	0	0		
WS750	Waste Management Staff Unit	345,930	336,536	(9,394)		
WS760	Waste Management Staff Unit Rech	(342,010)	(342,010)	0		
WS770	Unit 3 Carlu Close	210,080	211,670	1,590		
WS780	UNIT 3 CARLU CLOSE RECHARGE	(186,410)	(186,410)	0		
	<b>Total Waste Services Expenditure</b>	<b>2,385,030</b>	<b>2,427,852</b>	<b>42,822</b>		
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>42,822</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
All	Vehicle hire costs (see EMR below)			66,200		
All	Vehicle fuel and repairs and maintenance			25,000		
WS725	Bottle Bank refurbishments (see EMR below)			10,000		
WS725	Refurbishment of recycling vehicles (see EMR below)			8,400		
WS725	Recycling Containers - S106 Recycling net transfers (See EMR below)			22,593		
All	Overtime costs higher than predicted			15,000		
	<b>Major Cost Savings</b>					<b>147,193</b>
WS700	Equipment - food waste containers (see EMR below)			(8,000)		
WS700	No longer using contractors to collect electrical waste			(5,000)		
						<b>(13,000)</b>
	<b>Major Changes in Income Levels</b>					
WS700	Devon County Council shared saving scheme better than estimated			(50,000)		
WS700	Garden Waste Permits are up against last year but slightly down against current budget			10,000		
WS700	Bulky waste income and sale of wheelie bins up against budget			(10,000)		



**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19**

**Waste Services**

WS710	Trade Waste - additional income generated from new customers	(50,000)		
WS725	Recycling material - overall tonnages are up, however some prices are down, particularly cardboard	10,000		
				<b>(90,000)</b>
	<b>Minor Variations</b>			<b>(1,371)</b>
<b>Total Expenditure Variation</b>				<b>42,822 (a)</b>
	<b>EARMARKED RESERVES</b>			
	<b>Utilised 2018/19</b>			
	S106 - Waste & Recycling funds	(22,593)		
	Vehicle Hire - Street Cleansing	(35,840)		
	Vehicle Hire - Refuse	(4,700)		
	Bottle Bank Refurbishment	(10,000)		
	Refurbishment of Recycling Vehicles	(8,400)		
	<b>Proposed contribution c/fwd to 2019/20</b>			
	S106 - Waste & Recycling funds	827		
	Options Appraisal	40,000		
	Replacement Containers	8,000		
	Net movement in earmarked reserves			(32,706)
<b>Total Expenditure variation after Earmarked Reserves</b>				<b>10,116</b>

This page is intentionally left blank

## HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2018/19

## Housing Revenue Account

Code	Housing Revenue Account	2018/19 Budget £	2018/19 Actual £	Variance £	Variance %	
1000	Employees	2,490,330	2,485,566	(4,764)	-0.2%	
2000	Premises	187,970	146,389	(41,581)	-22.1%	
3000	Transport	229,650	228,004	(1,646)		
4000	Supplies and Services	7,805,330	7,802,115	(3,215)	0.0%	
	<b>Total Direct Expenditure</b>	<b>10,713,280</b>	<b>10,662,075</b>	<b>(51,205)</b>	<b>-0.5%</b>	
7000	External Income	(13,151,700)	(13,683,532)	(531,832)	-4.0%	
	<b>Net Direct Expenditure</b>	<b>(2,438,420)</b>	<b>(3,021,457)</b>	<b>(583,037)</b>	<b>23.9%</b>	
5000	Internal Recharges	1,447,160	1,447,160	0	0.0%	
6500	Capital Charges	991,260	960,845	(30,415)	-3.1%	
	<b>Total Indirect Expenditure</b>	<b>2,438,420</b>	<b>2,408,005</b>	<b>(30,415)</b>	<b>1.2%</b>	
	<b>Total HRA Expenditure</b>	<b>0</b>	<b>(613,452)</b>	<b>(613,452)</b>	<b>N/A</b>	<b>(a)</b>
	<b>Income</b>					
SHO01	Dwelling Rents Income	(12,118,490)	(12,181,633)	(63,143)	0.5%	
SHO04	Non Dwelling Rents Income	(584,130)	(565,736)	18,394	-3.1%	
SHO07	Leaseholders' Service Charges	(21,640)	(26,633)	(4,993)	23.1%	
SHO08	Contributions Towards Expenditure	(41,470)	(116,226)	(74,756)	180.3%	
SHO09	Alarm Income - Non Tenants	0	0	0	0.0%	
SHO10	H.R.A. Investment Income	(59,000)	(99,169)	(40,169)	68.1%	
SHO11	Miscellaneous Income	(19,350)	(6,249)	13,101	-67.7%	
SHO11	Capital Grants & Contributions relating to Palmerston Park and Burlescombe	0	(183,334)	(183,334)		
	<b>Services</b>					
SHO13A	Repairs & Maintenance	3,539,250	3,460,881	(78,369)	-2.2%	
SHO17A	Housing & Tenancy Services	2,309,320	2,080,366	(228,954)	-9.9%	
SHO22	Alarms expenditure	0	0	0	0.0%	
	<b>Accounting entries 'below the line'</b>					
SHO27	Depreciation	2,000,000	2,000,000	0	0.0%	
SHO29	Bad Debt Provision Movement	25,000	28,083	3,083	12.3%	
SHO30	Share Of Corporate And Democratic	329,050	328,815	(235)	-0.1%	
SHO32	H.R.A. Interest Payable	1,165,610	1,165,119	(491)	0.0%	
SHO34	H.R.A. Transfers to earmarked reserves	2,448,470	3,046,802	598,332	24.4%	
SHO34	Utilisation of earmarked reserves	0	(1,950,440)	(1,950,440)		
SHO35	Reversal of depreciation	(2,000,000)	(2,000,000)	0	0.0%	
SHO36	Financing of capital expenditure	1,121,260	960,845	(160,415)	-14.3%	
SHO36	Revenue contribution to capital operations (funded from earmarked reserves)	0	1,950,440	1,950,440		
SHO37	Capital Receipts Reserve Adjustment	(26,000)	(16,900)	9,100	-35.0%	
SHO38	Major Repairs Allowance	2,101,000	2,080,581	(20,419)	-1.0%	
SHO42	Accumulated absences adjustment	0	3,641	3,641		
SHO44	Capital Grants & Contributions relating to Palmerston Park and Burlescombe reversal	0	183,334	183,334		
SHO45	Renewable Energy Transactions	(168,880)	(142,589)	26,291	-15.6%	
	<b>Total HRA Expenditure</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>		

## HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2018/19

## Housing Revenue Account

				£	£	
	<b>Total HRA Expenditure Variation</b>				<b>(613,452)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
	Salary savings inclusive of savings on Standby relating to Depot staff			(71,774)		
	Gas Servicing Contract underspend-delay until 19/20			(47,348)		
	Tenancy salary underspend due principally to posts remaining vacant, the Estates salary budget not fully utilised and other minor swings			(123,830)		
	Overheads relating to HRA shops below budget and Utilities on Voids below expectations			(40,371)		
	Tenancy software and stationary budget under-utilised			(45,590)		
	Financing of Capital expenditure below budget			(160,415)		
					<b>(489,328)</b>	
	<b>Major Changes in Income Levels</b>					
	Overall Dwelling rents ahead of expectations by 0.44%			(53,174)		
	Garage rentals slightly below budget			8,840		
	Reduction in Leased Income due to a property being brought back into the HRA			14,000		
	More rechargeable repairs carried out than predicted			(74,756)		
	Investment Income above forecast			(40,169)		
	Renewable Energy transactions			26,291		
					<b>(118,968)</b>	
	<b>Minor Variances totalling</b>				<b>(5,156)</b>	
	<b>Total HRA Expenditure Variation</b>				<b>(613,452)</b>	<b>(a)</b>
	<b>EARMARKED RESERVES (memorandum account)</b>					
	<b>Utilised 2018/19</b>		£	£		
	Affordable Rent Surplus		(72,330)			
	Renewable Energy Fund		(99,477)			
	Housing Maintenance Fund		(1,778,633)			
					(1,950,440)	
	<b>Proposed contribution c/fwd to 2019/20</b>					
	Affordable Rent Surplus		72,330			
	Renewable Energy Fund		142,708			
	HRA loan premium deficit		613,804			
	Housing Maintenance Fund		1,604,507			
					2,433,349	
	Net movement in earmarked reserves (other than that shown as part of main HRA Summary)				<b>482,909</b>	
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(613,452)</b>	

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19

## EARMARKED RESERVES AT 31 March 2019

General Fund Reserve	Cost Centres	B/F 31/03/18	(Cont To Emr)	+ Utilisation of EMR	Transfers	C/F 31/03/19
General Fund Reserve	EQ700	(2,689,757)	(240,538)		448,672	(2,481,623)
<b>Miscellaneous General Fund Reserves</b>	<b>Cost Centres</b>	<b>B/F 31/03/18</b>	<b>(Cont To Emr)</b>	<b>+ Utilisation of EMR</b>	<b>Transfers</b>	<b>C/F 31/03/19</b>
Community Dev - Tap Fund Contribution	CD200	(38,051)			38,051	0
Community Development - Seed Grant Funding	CD200	(3,330)			3,330	0
Community Development - PCT money	CD210	(1,267)			1,267	0
Pannier Market - Repairs to Clock Tower	CD300	(7,000)			7,000	0
Cemetery Grave shoring Equip	ES100	(4,800)			4,800	0
Multi-Storey Car Park - Planned works	CP520	(80,000)			80,000	0
Resurfacing of Amenity Car Parks	CP530	(65,000)			65,000	0
Structural Surfacing P&D Car Parks	CP540	(2,600)			2,600	0
CCTV Initiatives -Tiverton TC Project	ES200	(6,970)			6,970	0
Community Safety Partnership	ES256	(14,702)			14,702	0
P Sector Housing	ES354	(15,735)		20,000	(4,265)	0
Public Health Grant	ES361	(7,278)			7,278	0
Parks & Open Spaces Shelter Maint	ES450	(10,000)			10,000	0
Parks & Open Spaces-Trees Inspection/Walls	ES450	(37,050)			37,050	0
Play Areas Works	ES460	(21,000)			21,000	0
Air Quality Monitoring	ES660	(8,695)			8,695	0
Ground Maintenance Service	GM960	(12,663)			12,663	0
Corp Training - 12/13 Underspend part c/fwd	HR200	(8,515)			8,515	0
IT - Gazetteer - Aerial Photography every 3yrs	IT100	(13,890)			13,890	0
ICT - ICT Staff Unit - Staff Training 17-18	IT600	(8,750)			8,750	0
District Elections	LD201	(57,716)	(20,000)		77,716	0
Elected Members training	LD300	(5,000)	(5,000)		10,000	0
Development Control (including RIA)	PR200	(40,000)			40,000	0
Development Control (including RIA)	PR200	(20,850)			20,850	0
Land charges Software Licence	PR210	(5,000)			5,000	0
New Burdens Grant Fund	PR210	(4,060)			4,060	0
LABGI - Local Authority Business Growth Initiative	PR400	(12,366)			12,366	0
Brownfield Shared Plan DCLG monies	PR600	(30,130)			30,130	0
Forward Planning - GESP post 18mths	PR600	(50,000)		35,000	15,000	0
Statutory Development Plan	PR810	(240,000)	(100,000)		340,000	0
Custom Build Grant 2017-2018	PR810	(30,000)		21,000	9,000	0
Flood Projects 2015-16	PS400	(39,400)			39,400	0
Phoenix House replacement Fire Alarm Panel	PS810	(10,000)			10,000	0
Phoenix House meeting room Aircon	PS810	(20,000)			20,000	0
Old Road Depot	PS850	(30,630)			30,630	0
Property Services Vehicle for MS Operative	PS980	(12,000)			12,000	0
FERIS Scheme DWP Grant	RB360	(11,180)			11,180	0
Bottle Bank Refurb	WS725	(10,000)			10,000	0
Recycling Vehicle Refurb	WS725	(10,000)			10,000	0
Waste - response costs	WS	(5,000)			5,000	0
Insurance MMI	CM300	(86,278)			86,278	0
Property Maintenance Reserve (Leisure, PH, Industrial Units)		(197,259)			197,259	0
GF shops - surplus 15/16	PS	(275,000)			275,000	0
Leisure Sinking Fund	RS	0	(75,000)		75,000	0
		(187)			187	0
<b>Total Miscellaneous General Fund Reserves</b>	<b>EQ660</b>	<b>(1,569,352)</b>	<b>(200,000)</b>	<b>76,000</b>	<b>1,693,352</b>	<b>0</b>
Capital Earmarked Reserves	EQ650	(482,391)		67,410		(414,981)
NNDR Reserve	EQ659	(560,281)	(447,277)		(164,814)	(1,172,372)
New Homes Bonus Reserve	EQ653	(2,673,233)	(1,328,028)	1,247,258	0	(2,754,003)

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19

## EARMARKED RESERVES AT 31 March 2019

Other GF Revenue Reserves	Cost Centres	B/F 31/3/18	(Cont To Emr)	+ Utilisation of EMR	Transfers	C/F 31/3/19
Capital EMR PSH Grants	EQ652	(1,105,176)		44,810		(1,060,366)
Economic Development EMR	EQ654	(101,000)				(101,000)
ICT Projects Reserve	EQ655	(56,000)				(56,000)
Cullompton Rail Station	EQ656	(40,000)				(40,000)
Flood Defence Ashleigh Park Bampton	EQ657	(67,000)				(67,000)
Phoenix Lane PC's Conversion	EQ658	(38,000)				(38,000)
High St Innovator Payment	EQ681	(4,534)		2,600		(1,934)
Car Park Machine replacement Sinking Fund	EQ686	-	(3,000)			(3,000)
Community Dev Tap Fund Contr (CD200)	EQ701	-		8,570	(38,051)	(29,481)
Community Dev Seed Grant Fund (CD200)	EQ702	-			(3,330)	(3,330)
Community Dev Pct Money (CD210)	EQ703	-			(1,267)	(1,267)
Pannier Mkt Clock Tower Repair (CD300)	EQ704	-			(7,000)	(7,000)
Cemetery Grave Shoring Equip (ES100)	EQ705	-		4,247	(4,800)	(553)
Multi-Story Planned Works (CP520)	EQ706	-			(80,000)	(80,000)
Resurfacing Amenity Car Parks (CP530)	EQ707	-			(65,000)	(65,000)
Struct Surfacing P&D Car Parks (CP540)	EQ708	-			(2,600)	(2,600)
CCTV Initiatives Tiv TC Proj (ES200)	EQ709	-			(6,970)	(6,970)
Community Safety Partnership (ES256)	EQ710	-			(14,702)	(14,702)
P Sector Housing (ES354)	EQ711	-	(30,524)	3,013	(3,013)	(30,524)
PSH - Rogue Landlord Grant	EQ712	-	(51,925)			(51,925)
Parks & O Spaces Shelter Maint (ES450)	EQ713	-	(34,825)		(10,000)	(44,825)
Parks & O Spaces Tree Inspection (ES450)	EQ714	-		11,624	(37,050)	(25,426)
Play Areas Works (ES460)	EQ715	-		21,000	(21,000)	0
Air Quality Monitoring (ES660)	EQ716	-		5,987	(8,695)	(2,708)
Ground Maintenance Service (GM960)	EQ717	-			(12,663)	(12,663)
Corp Training 12/13 Under C/Fwd (HR200)	EQ718	-			(8,515)	(8,515)
ICT Staff Unit Training 17-18 (IT600)	EQ719	-		6,200	(8,750)	(2,550)
District Elections (LD201)	EQ720	-	(16,000)		(77,716)	(93,716)
Elected Members Training (LD300)	EQ721	-			(10,000)	(10,000)
PR400 Economic Development	EQ722	-	(37,000)			(37,000)
Land Charges Software Licence (PR210)	EQ723	-			(5,000)	(5,000)
New Burdens Grant Fund - LLC	EQ724	-	(15,203)		(4,060)	(19,263)
LABGI Local Auth Bus Grow Init (PR400)	EQ725	-			(12,366)	(12,366)
Brownfield Shared Plan DCLG (PR600)	EQ726	-	(3,687)		(30,130)	(33,817)
Forward Planning GESP Post 18M (PR600)	EQ727	-			(15,000)	(15,000)
Statutory Development Plan (PR810)	EQ728	-	(180,489)		(340,000)	(520,489)
Custom Build Grant 2017-18 (PR810)	EQ729	-	(34,000)		(29,850)	(63,850)
Community Housing Fund	EQ741	(128,235)		13,625		(114,610)
Homelessness Support	EQ742	(91,525)	(133,123)			(224,648)
Replacement Waste Containers	EQ744	-	(8,000)			(8,000)
Waste Options Report	EQ745	-	(40,000)			(40,000)
Food Protection	EQ746	-	(14,550)			(14,550)
Capacity Funding- EUE	EQ820	(270,537)		70,611		(199,926)
Neighbourhood Planning Funding	EQ821	(20,000)	(5,000)			(25,000)
Culm Garden Village Project	EQ824	(527,652)	(300,000)	156,153		(671,499)
Cullompton Relief Road	EQ825	-			0	0
Flood Projects 2015-16 (PS400)	EQ826	-		25,000	(39,400)	(14,400)
Phoenix Hse Replace Fire Panel (PS810)	EQ827	-	(40,000)		(10,000)	(50,000)
Phoenix Hse Meeting Rm Aircon (PS810)	EQ828	-			(20,000)	(20,000)
Old Road Depot (PS850)	EQ829	-	(10,000)	30,630	(30,630)	(10,000)
Property Serv MS Op Vehicle (PS980)	EQ830	-			(12,000)	(12,000)
FERIS Scheme DWP Grant (RB360)	EQ831	-		11,118	(11,118)	0
Bottle Bank Refurb (WS725)	EQ832	-		10,000	(10,000)	0
Recycling Vehicle Refurb (WS725)	EQ833	-		8,400	(10,000)	(1,600)
Waste Response Costs (WS)	EQ834	-			(5,000)	(5,000)
Insurance MMI (CM300)	EQ835	-			(86,278)	(86,278)
Members iPad (LD300)	EQ836	-		11,725	(20,000)	(8,275)
Property Maint Reserve	EQ837	-	(31,600)		(565,351)	(596,951)
GF Shops - Surplus 2015/16 (PS)	EQ838	-		38,000	(275,000)	(237,000)
Equipment Sinking Fund	EQ684 & EQ750-755	(132,840)	(191,700)			(324,540)
Maintenance Sinking Fund	EQ685 & EQ763-768	(136,130)	(82,700)	3,663		(215,167)
Plant Sinking Fund	EQ760-761	(169,640)	(34,360)	6,400		(197,600)
Vehicles Sinking Fund	EQ730-740	(1,551,341)	(555,010)	183,140		(1,923,211)
<b>Total Other GF Revenue Reserves</b>		<b>(4,439,610)</b>	<b>(1,852,696)</b>	<b>676,516</b>	<b>(1,952,305)</b>	<b>(7,568,095)</b>

<b>Section 106</b>	<b>Various</b>	<b>(744,384)</b>	<b>(675,165)</b>	<b>247,919</b>	<b>(1,075,796)</b>	<b>(2,247,425)</b>
--------------------	----------------	------------------	------------------	----------------	--------------------	--------------------

Developers Contributions - Open Space Maintenance	Cost Centres	B/F 31/3/18	(Cont To Emr)	+ Utilisation of EMR	Transfers	C/F 31/3/19
Dev Cont Linear Park	EQ638	(51,063)		4,255		(46,808)
W52 Popham Close Comm Fund	EQ640	(18,045)		2,005		(16,040)
W67 Moorhayes Com Dev Fund	EQ641	(16,704)		1,671		(15,033)
W69 Fayrecroft Willand Ex West	EQ642	(42,727)		4,747		(37,980)
W70 Developers Contribution	EQ643	(53,245)		6,837		(46,408)
Dev Cont Winswood Crediton	EQ644	(38,014)		3,456		(34,558)
<b>Total Developers Maintenance Reserves</b>		<b>(219,798)</b>	<b>0</b>	<b>22,971</b>	<b>0</b>	<b>(196,827)</b>

<b>Total Developers Contributions / s106 Funds</b>		<b>(964,182)</b>	<b>(675,165)</b>	<b>270,890</b>	<b>(1,075,796)</b>	<b>(2,444,252)</b>
--	--	------------------	------------------	----------------	--------------------	--------------------

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19

## EARMARKED RESERVES AT 31 March 2019

	B/F 31/3/18	(Cont To Emr)	+ Utilisation of EMR	Transfers	C/F 31/3/19
RESERVES	(13,378,805)	(4,743,704)	2,338,074	(1,050,890)	(16,835,326)

Net movement into General Fund Earmarked Reserves =  
(TREM)

	(2,405,630)				
£	<u>2,405,630</u>		0		

HRA Earmarked Reserves	Cost Centres	B/F 31/03/18	(Cont To Emr)	+ Utilisation of EMR	Transfers	C/F 31/03/19
HRA Sewage Treatment Plant works	EQ691	(30,000)				(30,000)
Renewable Energy Fund E.M.R.	EQ692	(525,435)	(142,709)	99,477		(568,666)
HRA Affordable Rent surplus	EQ693	0	(72,330)	72,330		0
Housing Maintenance E.M.R.	EQ694	(13,133,612)	(1,604,507)	1,778,633		(12,959,485)
HRA Premium Deficit for PWLB loan	EQ696	(1,537,603)	(613,804)			(2,151,407)
<b>Total HRA EARMARKED RESERVES</b>		<b>(15,226,649)</b>	<b>(2,433,350)</b>	<b>1,950,440</b>	<b>0</b>	<b>(15,709,558)</b>

Net movement into HRA Earmarked Reserves =  
(HOTREM)

	(482,909)				
	<u>482,909</u>		0		

RESERVES	(28,605,454)	(7,177,053)	4,288,514	(1,050,890)	(32,544,884)
----------	--------------	-------------	-----------	-------------	--------------

This page is intentionally left blank



Code	Scheme	Approved Capital Programme 2018/19 £000's	Total Slippage B/fwd & Adj to Approved Capital Programme 18/19 £000's	Adjusted Capital Programme 2018/19 £000's	Total Actual Spend to 31/03/19 £000's	Variance to budget £000's	Slippage to be carried forward to 2019/20 £000's	To Earmarked Reserve £000's
<b>General Fund Projects</b>								
<b>Lords Meadow Leisure centre</b>								
CA633	Lords Meadow - Replace main pool filters	80,000	0	80,000	0.00	-80,000.00	80,000	
CA634	Lords Meadow - Tennis Courts surface and lining	25,000	0	25,000	0.00	-25,000.00	0	25,000
CA638	LMLC - Gym Equipment				166,698.34	166,698.34	0	
<b>Exe Valley Leisure Centre</b>								
CA635	EVLC pool tiling and balance tank repairs	25,000	0	25,000	0.00	-25,000.00	0	
CA636	EVLC - Pool Cover	25,000	0	25,000	0.00	-25,000.00	0	
CA627	EVLC - Pressure set replacement Hot/Cold		20,000	20,000	24,051.00	4,051.00	0	
CA626	EVLC - Fitness extension				3,032.19	3,032.19		
<b>Phoenix House</b>								
CA469	Phoenix House - Electric water heater replacement	25,000	0	25,000	0.00	-25,000.00	0	25,000
CA470	Phoenix House- Toilet refurbishment flooring and units	30,000	0	30,000	0.00	-30,000.00	0	30,000
<b>MDDC Depot Sites</b>								
CA471	Old Road Depot - Actions following condition report	50,000	0	50,000	0.00	-50,000.00		50,000
<b>Play Areas</b>								
CA472	Open Space Infrastructure (incl Play Areas)	50,000	0	50,000	0.00	-50,000.00	50,000	
CA632	Play area refurbishment District wide - Amory Park Tiverton		50,000	50,000	0.00	-50,000.00	50,000	
CA628	Play area refurbishment - West Exe Recreation Ground Tiverton		50,000	50,000	0.00	-50,000.00	50,000	
<b>Other Projects</b>								
CA473	Land drainage flood defence schemes - St Marys Hemyock	25,000	0	25,000	0.00	-25,000.00	25,000	
CA420	Land drainage flood defence schemes - Ashleigh Park Bampton	87,000	0	87,000	0.00	-87,000.00	87,000	
CA574	Fore Street Flats refurbishment	60,000	0	60,000	13,380.15	-46,619.85	47,000	
CA709	MSCP improvements (refer to Matrix condition report)		139,000	139,000	3,410.00	-135,590.00	136,000	
CA510	Energy Assessment works - new legislation - Indust Units/Shops/Mkt Walk		35,000	35,000	0.00	-35,000.00	0	
CA460	Crediton Office - Structural improvement work		20,000	20,000	0.00	-20,000.00	0	
CA455	St Lawrence Green Project		30,000	30,000	0.00	-30,000.00	0	
CA461	A361 Junction to facilitate EUE - Loan				776,145.00	776,145.00	0	
<b>General Fund Development Schemes</b>								
CA575	District Wide Redevelopment project - Asset acquisition	4,000,000	0	4,000,000	47,480.44	-3,952,519.56	3,953,000	
CA462	* Rear of Town Hall Development site - Loan * Note £300k spent in 17/18 -therefore slippage reduced accordingly		5,114,000	5,114,000	1,134,742.92	-3,979,257.08	3,679,000	
<b>Economic Development Schemes</b>								
<b>Other Projects</b>								
	Other 3 Rivers loans				728,122.71	728,122.71	0	
CA576	Tiverton Town Centre improvements	40,000	0	40,000	0.00	-40,000.00	40,000	
CA577	Mills Electricity Project	100,000	0	100,000	0.00	-100,000.00	0	
CA578	Broadband Project	60,000	0	60,000	0.00	-60,000.00	0	
<b>ICT Projects</b>								
CA421	Desktop states replacement/refresh	50,000	0	50,000	44,082.36	-5,917.64	6,000	
CA456	CRM replacement	75,000	100,000	175,000	0.00	-175,000.00	175,000	
CA474	Data centre hardware refresh servers/storage	120,000	0	120,000	0.00	-120,000.00	120,000	
CA475	Replacement Grounds Maintenance system	100,000	0	100,000	0.00	-100,000.00	0	
CA433	Unified Communications/telephony		107,000	107,000	0.00	-107,000.00	107,000	
CA456	Digital Transformation - replacement of CRM		0	0	0.00	0.00	0	
CA463	Secure Wifi replacement		50,000	50,000	0.00	-50,000.00	0	
CA464	Parking System Replacement (enforcement)		40,000	40,000	0.00	-40,000.00	40,000	
CA465	Replacement Queue System		30,000	30,000	0.00	-30,000.00	30,000	
CA466	Core System Refreshes - Revs / Bens		20,000	20,000	0.00	-20,000.00	0	
CA467	Replacement Estates / Property systems		50,000	50,000	0.00	-50,000.00	0	
CA423	Continued replacement of WAN/LAN		60,000	60,000	0.00	-60,000.00	60,000	
CA425	Server farm expansion/upgrades		84,000	84,000	0.00	-84,000.00	84,000	
CA437	Digital Transformation		61,000	61,000	0.00	-61,000.00	33,000	
CA444	SQL/Oracles refreshes		17,000	17,000	0.00	-17,000.00	0	
<b>Replacement Vehicles</b>								
CA717	Van Tipper (Grounds Maintenance)	52,000	0	52,000	0.00	-52,000.00	25,000	
CA714	Medium Sweeper (Street Cleansing)		70,000	70,000	75,000.00	5,000.00	0	
CA715	Van Tipper (Grounds Maintenance)		26,000	26,000	0.00	-26,000.00	25,000	
CA716	Ransomes mower (Grounds Maintenance)		35,000	35,000	61,200.00	26,200.00	0	
CA712	Iveco Tipper (or equivalent) 3.5T Tipper		24,000	24,000	0.00	-24,000.00	28,000	
CA822	7.5T Tipper		100,000	100,000	0.00	-100,000.00	45,000	
CA825	3.5T Tipper		25,000	25,000	0.00	-25,000.00	28,000	
CA827	3.5T Tipper		25,000	25,000	0.00	-25,000.00	28,000	
CA828	Leibherr Telehandler		0	0	25,000.00	25,000.00		
		<b>5,079,000</b>	<b>6,382,000</b>	<b>11,461,000</b>	<b>3,102,345.11</b>	<b>-8,358,654.89</b>	<b>9,031,000</b>	<b>130,000</b>
<b>Private Sector Housing Grants</b>								
CG217	Empty homes and enforcement	106,000	0	106,000	0.00	-106,000.00	0	106,000
CG201	Disabled Facilities Grants-P/Sector	552,000	0	552,000	348,586.39	-203,413.61	0	203,000
		<b>658,000</b>	<b>0</b>	<b>658,000</b>	<b>348,586.39</b>	<b>-309,413.61</b>	<b>0</b>	<b>309,000</b>
<b>Affordable Housing Projects</b>								
CA200	Grants to Housing Associations to provide units (funded by commuted sums)	116,000	0	116,000	136,483.27	20,483.27	0	0
		<b>116,000</b>	<b>0</b>	<b>116,000</b>	<b>136,483.27</b>	<b>20,483.27</b>	<b>0</b>	<b>0</b>
<b>Total General Fund Projects</b>		<b>5,853,000</b>	<b>6,382,000</b>	<b>12,235,000</b>	<b>3,587,414.77</b>	<b>-8,647,585.23</b>	<b>9,031,000</b>	<b>439,000</b>

Code	Scheme	Approved Capital Programme 2018/19 £000's	Total Slippage B/fwd & Adj to Approved Capital Programme 18/19 £000's	Adjusted Capital Programme 2018/19 £000's	Total Actual Spend to 31/03/19 £000's	Variance to budget £000's	Slippage to be carried forward to 2019/20 £000's	To Earmarked Reserve £000's
<b>HRA Projects - Existing Housing Stock</b>								
CA100	Major repairs to Housing Stock	2,101,000		2,101,000	2,080,581.09	-20,418.91	0	20,000
CA111	Renewable Energy Fund	100,000	0	100,000	99,477.00	-523.00	0	0
CG200	Disabled Facilities Grants - Council Houses	300,000	0	300,000	300,722.00	722.00	0	0
<b>Housing Development Schemes</b>								
CA119	Palmerston Park - Additional budget required	1,074,000	1,360,000	2,434,000	2,067,346.27	-366,653.73	634,000	
CA112	Birchen Lane - Additional budget required	446,000	70,000	516,000	248,701.93	-267,298.07	0	
CA135	Land acquisition for affordable housing		2,100,000	2,100,000	0.00	-2,100,000.00	2,100,000	
CA124	Queensway (Beech Road) Tiverton (3 units)		293,000	293,000	6,370.00	-286,630.00	287,000	
CA120	Burlescombe (6 units) ****		850,000	850,000	982,291.25	132,291.25	0	
CA126	Sewerage Treatment Works - Washfield		25,000	25,000	0.00	-25,000.00	25,000	
CA137	House Purchase 1 Great Meadow Hunters Hill Culmstock		127,000	127,000	126,540.00	-460.00	0	
CA138	House Purchase 2 Great Meadow Hunters Hill Culmstock		117,000	117,000	117,340.00	340.00	0	
<b>HRA ICT Projects</b>								
CA136	Housing mobile working and additional modules	130,000	0	130,000	0.00	-130,000.00	0	
CA132	Repairs mobile replacement		4,000	4,000	233.40	-3,766.60	0	
CA133	Tenancy Mobile		40,000	40,000	0.00	-40,000.00	0	
<b>Total Housing Revenue Account Projects</b>		<b>4,151,000</b>	<b>4,986,000</b>	<b>9,137,000</b>	<b>6,029,602.94</b>	<b>-3,107,397.06</b>	<b>3,046,000</b>	<b>20,000</b>
<b>2018/19 Capital Programme Grand Total</b>		<b>10,004,000</b>	<b>11,368,000</b>	<b>21,372,000</b>	<b>9,617,017.71</b>	<b>-11,754,982.29</b>	<b>12,077,000</b>	<b>459,000</b>

Code	Funding Stream	Approved Capital Programme Funding 2018/19 £000	Total Slippage B/fwd & Adj to Approved Capital Programme 18/19 £000	Adjusted Capital Programme Funding 2018/19 £000	Total Actual Funding to 31/03/19 £000
<b>General Fund Projects</b>					
9801	S106 & Affordable Housing Contributions	116,000	0	116,000	136,483.27
9990	General Capital Reserve	65,000	123,000	188,000	67,410.00
9701	Govt Grant (DCLG passported from DCC)	552,000	0	552,000	348,586.39
9727	New Homes Bonus (GF)	807,000	664,000	1,471,000	217,863.89
9957	Private Sector Housing Grants EMR	106,000	0	106,000	0.00
9990	Vehicle sinking fund EMR's	52,000	152,000	204,000	110,800.00
9980	Contribution from existing Useable Capital Receipts	68,000	273,000	341,000	13,380.15
9942	PWLB Borrowing	4,000,000	5,114,000	9,114,000	2,686,491.07
9990	EMR re Ashleigh Park. EQ657	67,000	0	67,000	0.00
9954	Contribution from other CGU - DCC	20,000	0	20,000	0.00
9990	Equipment Sinking fund EMR's	0	56,000	56,000	6,400.00
<b>Total General Fund Projects</b>		<b>5,853,000</b>	<b>6,382,000</b>	<b>12,235,000</b>	<b>3,587,414.77</b>
<b>HRA Projects</b>					
9980	* Useable Capital Receipts	467,000	272,000	739,000	337,955.40
	* Contribution from existing Useable Capital Receipts £117k				
	* Balance to be generated in 2018/19 £350k				
9710	MRA Reserve	2,101,000	0	2,101,000	2,080,581.09
9727	New Homes Bonus (HRA)	21,000	42,000	63,000	42,000.00
9980	UCR 1:4:1 replacement homes	590,000	599,000	1,189,000	991,411.62
9990	Renewable energy EMR	100,000	0	100,000	99,477.00
9990	Housing Maintenance Fund	800,000	2,788,000	3,588,000	1,778,633.44
9990	Affordable rents surplus EMR	72,000	0	72,000	72,330.00
9801	S106 & Affordable Housing Contributions	0	344,000	344,000	443,880.00
9990	HRA EMR	0	25,000	25,000	0.00
9704	Home England Grant	0	916,000	916,000	183,334.40
<b>Total HRA Projects</b>		<b>4,151,000</b>	<b>4,986,000</b>	<b>9,137,000</b>	<b>6,029,602.94</b>
<b>2018/19 Capital Programme Grand Total Funding</b>		<b>10,004,000</b>	<b>11,368,000</b>	<b>21,372,000</b>	<b>9,617,017.71</b>

## ENVIRONMENT POLICY DEVELOPMENT GROUP

11 JUNE 2019

### REPORT OF THE HEAD OF PLANNING, ECONOMY AND REGENERATION

#### ELECTRIC VEHICLE CHARGING POINTS IN NEW DEVELOPMENTS

**Cabinet Member:** Cllr Graeme Barnell, Cabinet Member for Planning & Economic Regeneration

**Responsible Officer:** Mrs Jenny Clifford, Head of Planning, Economy and Regeneration

#### **Reason for Report:**

To respond to the recommendation of Cabinet on 4 April 2019 that the Head of Planning, Economy and Regeneration produce a report outlining how the provision of home electric car charging points in all new developments across the district for all new properties may be achieved through the planning policy process.

#### **RECOMMENDATION(S):**

**That the contents of this report be noted.**

#### **Relationship to Corporate Plan:**

Priority 4: Environment Aim 2

#### **Financial Implications:**

There are no financial implications as a direct result of this report.

#### **Legal Implications:**

There are no legal implications as a direct result of this report.

#### **Risk Assessment:**

The risk is deemed to be low. This report provides an overview of the planning policy options available to consider in relation to electric vehicle charging points in new development. Further evidence and analysis will be required to inform any future changes to the Council's planning policies.

**Equality Impact Assessment:** No equality issues anticipated. A full Equality Impact Assessment has been prepared as part of the Local Plan Review Evidence Base.

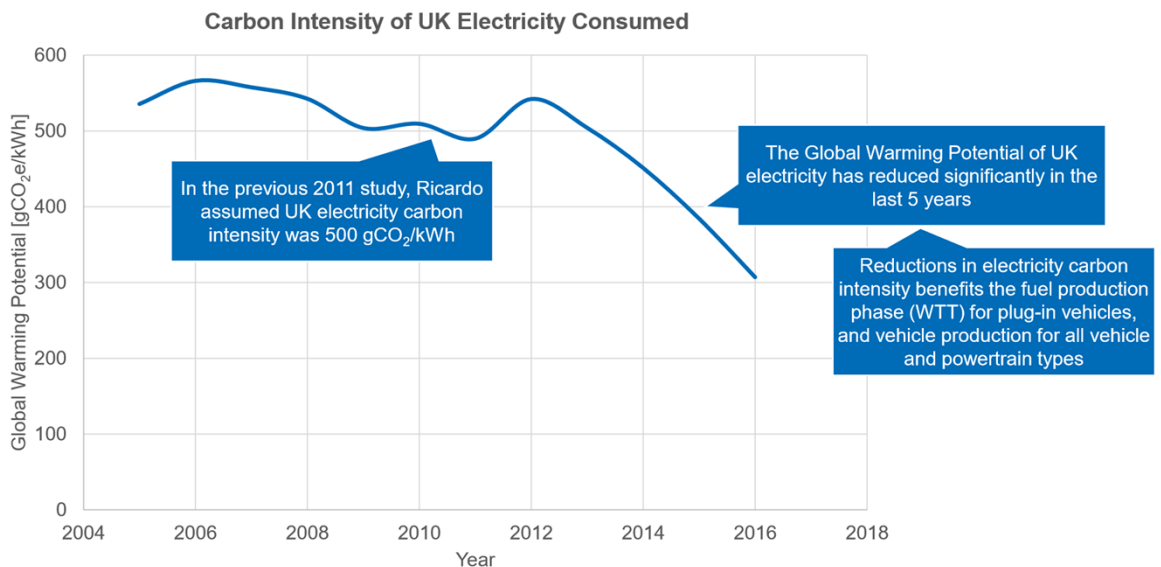
## **1.0 Introduction**

- 1.1. The government has committed to end the sale of new petrol and diesel cars from 2040. Large scale take-up of electric vehicles is expected and it is therefore

important that planning policy supports the proliferation of electric vehicles and their associated infrastructure.

- 1.2. While the environmental impact of electric vehicles (in terms of CO<sub>2</sub> or CO<sub>2</sub> equivalents) is highly dependent upon assessing 'whole-life' processes, including construction and disposal/recycling, a 2018 study by Ricardo for the UK Low Carbon Vehicle Partnership concluded that recent academic studies 'continue to show that overall life cycle GHG emissions for Battery Electric Vehicles (BEVs) are generally lower than for Internal Combustion Engines (ICEs)'.<sup>1</sup>
- 1.3. It is worthwhile noting that national government policy on transitioning towards electric vehicles is set in the context of the reducing carbon intensity of UK electricity production.<sup>2</sup>

### UK Electricity Carbon Intensity



Source: 2017 Government GHG Conversion Factors for Company Reporting, Appendix 2, Table 48; 2018 Government GHG Conversion Factors for Company Reporting, Appendix 2, Table 48  
© Ricardo plc 2018 Client Confidential - LowCVP Q014686 RD18-001581-2 1 August 2018

- 1.4. The National Planning Policy Framework (NPPF) (2019) stipulates that 'Transport issues should be considered from the earliest stages of plan-making and development proposals so that...opportunities from existing or proposed transport infrastructure, and changing transport technology and usage, are realised' (paragraph 102). In relation to setting local parking standards, the NPPF suggests that policies should take into account 'the need to ensure an adequate provision of spaces for charging plug-in and other ultra-low emission vehicles' (Paragraph 105). Paragraph 110 adds that 'applications for development should... be designed to enable charging of plug-in and other ultra-low emission vehicles in safe, accessible and convenient locations'.

<sup>1</sup> [https://www.lowcvp.org.uk/assets/reports/LowCVP-LCA\\_Study-Final\\_Report.pdf](https://www.lowcvp.org.uk/assets/reports/LowCVP-LCA_Study-Final_Report.pdf)

<sup>2</sup> [https://www.lowcvp.org.uk/assets/reports/LowCVP-LCA\\_Study-Final\\_Report.pdf](https://www.lowcvp.org.uk/assets/reports/LowCVP-LCA_Study-Final_Report.pdf)

- 1.5. However, there is a need to ensure that any policy requirements are underpinned by relevant and up-to-date evidence which should be adequate and proportionate, focussed tightly on the policies concerned, and take into account relevant market signals.

## 2.0 Mid Devon Planning Policy Requirements

- 2.1. The adopted Local Plan Part 3: Development Management Policies includes a minimum standard for the provision of electric vehicle charging infrastructure (as set out in the table below). These standards were recommended by the Local Emission Strategies Partnership, and set out the necessary infrastructure for single 3-phase or accelerated electricity supply. The necessary infrastructure ultimately depends on the prevailing vehicle technology requirements, but capacity should be built into new development to allow for upgrading and advances in technology. The policy supporting text also stipulates that cabling to 40/50% of parking space provision is recommended to allow for future requirements.
- 2.2. The Local Plan Review 2013-2033 (currently at examination – post hearings) proposes to roll forward this policy requirement through Policy DM5 ‘Parking’. The policy requires that ‘design must enable and encourage the maximum use of sustainable modes of transport...including provision for low-emission vehicles. Within the towns of Tiverton, Cullompton and Crediton, infrastructure for electric vehicles should be built into development. The Council will seek provision and infrastructure for electric vehicles according to the following standards, the variation of which must be justified on a case-by case basis’.

<b>Use Class</b>	<b>Electric Vehicle Infrastructure (Tiverton, Cullompton and Crediton)</b>
<b>Residential</b>	
C3,C4 Dwellings	1 charging point per 10 units
<b>Non-residential</b>	
A1 Non-food retail	2 charging points per 200 sqm (gross)
A1 Food retail	2 charging points per 200 sqm (gross)
A2 Financial and professional	2 charging points per 200 sqm (gross)
A3 Restaurants	2 charging points per 200 sqm (gross)
A4 Public houses	2 charging points per 200 sqm (gross)
B1,B2 Business and general industry	2 charging points per 200 sqm (gross)
B8 Warehousing and distribution	2 charging points per 10 parking spaces (employees/visitors)
C1 Tourist accommodation	2 charging points per 30 rooms or per

	10 parking spaces
C2 Residential institutions	2 charging points per 30 rooms or per 10 parking spaces
D1 Non-residential institutions	2 charging points per 200 sqm (gross)
D2 Indoor and outdoor sports	2 charging points per 200 sqm (gross)
Indoor entertainment	2 charging points per 200 sqm (gross)

### 3.0 Options for requiring that developers install electric car charging points in all new build properties constructed in the district

3.1. Section 2.0 sets out the Council's policy requirements in relation to infrastructure for electric vehicle charging points. Clearly, the Council's adopted and emerging planning policies do not require that charging points are provided for all new build properties nor does it require provision outside of the main towns (Tiverton, Cullompton and Crediton). It is considered that the implementation of a higher standard can only be achieved through one of the following Development Plan mechanisms:

	Timescale	Comments
New Local Plan (Review of the Local Plan Review 2013 – 2033)	Work on the next Local Plan is currently timetabled to commence early 2020. It is unlikely that a review would be completed before November 2023.	This could potentially implement complete policy coverage across Mid Devon. Any policy requirement would need to be underpinned by proportionate and robust evidence including consideration of effects on development viability.
Greater Exeter Strategic Plan	An 'options consultation' is currently due to take place in June 2019. The current Local Development Scheme provides a target of April 2022 for adoption.	The upcoming consultation will include draft policies and site options. There is an opportunity for the Greater Exeter councils to adopt a coordinated approach to promoting electric vehicles and deliver an associated reduction in carbon emissions.
Neighbourhood Planning	A neighbourhood plan can potentially be completed within a shorter timeframe, although this depends on the scope, content and complexity of the	Neighbourhood plans give communities direct power to shape the development and growth of their local area. It may be feasible for a neighbourhood plan to set

	neighbourhood plan and resources available to neighbourhood plan groups.	planning policies in relation to EV charging infrastructure, subject to proportionate and robust evidence. Any neighbourhood plan would only achieve policy coverage within the designated neighbourhood area.
--	--	--

- 3.2. Having regard to the above, it is considered that the most suitable option in terms of expediency and efficacy is to explore electric vehicle charging infrastructure policy through the emerging Greater Exeter Strategic Plan. Officers from Mid Devon District Council are currently involved in the preparation of the GESP and are working closely with partner authorities in order to facilitate the appropriate provision of electric vehicle infrastructure. It is currently envisaged that a draft policies and options document will be presented to the Council's Cabinet in June 2019.
- 3.3. Notwithstanding the imposition of planning policy requirements for new development, electrical outlets for recharging vehicles can be installed by residents through Permitted Development Rights. The Town and Country Planning (General Permitted Development) (England) Order 2015 stipulates under Class D 'electrical outlets for recharging vehicles' that '*the installation, alteration or replacement, within an area lawfully used for off-street parking, of an electrical outlet mounted on a wall for electric vehicles*' is permitted development subject to the requirements of Class D.1 and conditions of D.2. Therefore, unless this permitted development right is expressly removed as a condition of granting planning permission, residents of new build properties have the ability to install appropriate electrical outlet for recharging vehicles should they wish to do so.

**Contact for more Information:** Arron Beecham, Forward Planning Officer – 01884 234221 / [abeecham@middevon.gov.uk](mailto:abeecham@middevon.gov.uk)

**List of Background Papers:**

[The Town and Country Planning \(General Permitted Development\) \(England\) Order 2015. Schedule 2. Part 2 Minor Operations. Class D – electrical outlet for recharging vehicles. Page 25.](#)

*Understanding the life cycle GHG emissions for different vehicle types and powertrain technologies*, Ricardo (for the Low Carbon Vehicle Partnership), August 2018.

Report available at: <https://www.lowcvp.org.uk/resource-library/reports-and-studies.htm>

This page is intentionally left blank



## ENVIRONMENT PDG

11 JUNE 2019

### National Assistance Burial Policy

**Cabinet Member(s):** Cllr Luke Taylor –Cabinet Member for Environment.  
**Responsible Officer:** Andrew Busby, Group Manager for Corporate Property and Commercial Assets.

**Reason for Report:** The Policy for National Assistance Burials required review.

**RECOMMENDATION:** That the Cabinet adopts the revised National Assistance Burial Policy that is attached as Annex A.

**Financial Implications:** It is essential that the National Assistance Burials carried out by the District Council are cost effective; there is currently an increase in the demand for this statutory duty.

**Legal Implications:** The Council has a statutory duty to carry out National Assistance Burials under Section 46 of The Public Health (Control of Disease) Act 1984 .

**Risk Assessment:** If there is no National Assistance Burials policy or if the policy is not followed a funeral may take place without the knowledge of relatives.

**Equality Impact Assessment:** Attached as Annex B.

**Relationship to Corporate Plan:** Environment -Priority 4.

#### 1.0 Introduction/Background

- 1.1 National Assistance Burials had been arranged efficiently by Bereavement Services, however until April 2016 this was without a policy. With the increase of requests for funerals and with consideration of budgetary restrictions it was considered prudent to formalise the policy that is now due for renewal.
- 1.2 National Assistance Burials are sometimes referred to as “Paupers” Funerals. The Council may be informed by the Exeter Coroner’s Office, a Nursing Home, a Housing Association, a relative or a friend. When a resident of the district has died and there is no one able to make arrangements for the deceased funeral, the burial fees are met by the Council.
- 1.3 The number of National Assistance Burials carried out by the Council has steadily increased over the past decade; there have been 22 since 2006.
- 1.4 Where it appears to the Council that there are no suitable arrangements for the burial of the deceased, the Council have a statutory duty to bury or cremate the body of any person who has passed away or been found deceased within the district.

1.5 The 2016 policy has been revised (Annex A) and for ease of reference when referring to the revised policy, the changes are:

- Cost for copies of Death certificates.
- Changes to Legislation.
- Funeral Director & Coroner new updated contact details (6.3).
- Number of National Assistance Burials undertaken.
- The Council may consider the use of Heir Hunter companies, through an approved Procurement route (1.3).
- More information / contact details added regarding visiting properties of the deceased (5.1 & 5.2).

## 2.0 **Funeral Arrangements**

2.1 All National Assistance Burials arranged by the Council shall be an interment in either our Crediton or Tiverton Cemetery. Unless specific instructions have been left by the deceased, the Council reserve the right to make the final decision on the type of burial.

2.2 Burial plots within both cemeteries are double depth and have the capacity for two coffins, this will result in unrelated persons being buried in the same plot.

2.3 A Will may state the preference to be buried in a family plot, this should be complied with as long as the difference in cost can be paid by a relative or there are sufficient funds in the bank account of the deceased.

## 3.0 **Funeral Director**

3.1 The Funeral Director contracted by the Council is Friendship & Sons who have offices in Dulverton, Chard and Barnstaple. A fair procurement process was followed between all the interested undertakers that the Council have used in the past.

## 4.0 **Genealogy Searches**

4.1 In advance of arranging a National Assistance Burial and where no next of kin are known, the Council may engage a genealogical company by following an approved procurement route and they will carry out a search for any next of Kin.

4.2 By engaging a genealogical company it will give further opportunity to identify any possible next of Kin, and this process will then ensure that they are aware of their relatives' death and that they are offered the opportunity to make the necessary funeral arrangements.

## 5.0 Conclusion

- 5.1 The revised policy clearly outlines the procedure for handling National Assistance Burials, with the changes have been detailed in item 1.5. It is therefore the Officers recommendation that the Cabinet adopts the revised National Assistance Burial Policy that is attached as Annex A.

### Contact for more Information:

Andrew Busby, group manager for Corporate Property and Commercial Assets.

Tel: 01884 234948, [abusby@middevon.gov.uk](mailto:abusby@middevon.gov.uk).

**In his absence contact Bereavement services Tel: 01884 234343,  
[propertyservices@middevon.gov.uk](mailto:propertyservices@middevon.gov.uk).**

### Circulation of the Report:

This page is intentionally left blank

Annex A



# **National Assistance Burials Policy**

**June 2019  
Review date 5 years**

**The Public Health (Control of Disease)  
Act 1984 Section 46**

## Contents

### **1 Introduction**

- 1.1 How MDDC is involved
- 1.2 Recovering costs
- 1.3 Heir Hunter

### **2 How we are contacted**

- 2.1 Notification of a death

### **3 Who is responsible**

- 3.1 If death occurs in hospital
- 3.2 If death occurs in a Devon County Council residential home
- 3.3 If death occurs outside MDDC district
- 3.4 Funeral Payment from the Social Fund
- 3.5 Bereavement Payment
- 3.6 If next of kin / friend wishes to be responsible for the funeral
- 3.7 Next of Kin Declaration Form

### **4 Details of deceased**

- 4.1 Obtaining deceased details
- 4.2 If Coroners Office is involved
- 4.3 Any known Will, Family or Friends
- 4.4 How to contact next of kin or relatives
- 4.5 Contact next of kin or relatives

### **5 Visiting deceased property**

- 5.1 Visiting the property – officer attendance
- 5.2 Collection of keys
- 5.3 Items to look for
- 5.4 Taking Photos
- 5.5 Removing cash, paperwork and small valuables
- 5.6 Large items of value
- 5.7 Food waste found at the property
- 5.8 Filthy & Verminous premises
- 5.9 Security of Property
- 5.10 If a Will is located

### **6 Moving the body**

- 6.1 Locating the body
- 6.2 Moving body to undertakers
- 6.3 Contracted Funeral Directors details
- 6.4 Moving body from another undertakers

## **7 Registering the death**

- 7.1 Where to register death
- 7.2 Who registers the death?
- 7.3 Registering the death after inquest
- 7.4 Registering the death after post mortem
- 7.5 Registering the death and cremation requested
- 7.6 Details needed to register death
- 7.7 Documents the registrar will issue
- 7.8 Copy of the Death Certificate
- 7.9 National Insurance and Social Security form
- 7.10 Doctors certificates
- 7.11 Arranging the funeral

## **8 Funeral and Funeral Director**

- 8.1 Green form & Cremation papers for the Funeral Director
- 8.2 MDDC prefers burials
- 8.3 Cremation or burial?
- 8.4 Family grave
- 8.5 Council Funerals
- 8.6 Funeral Directors role
- 8.7 Ashes from cremation
- 8.8 Funeral Directors invoice
- 8.9 Procedure for paying invoices

## **9 The Estate**

- 9.1 MDDC has 'First Call' on deceased estate
- 9.2 House clearance
- 9.3 Valuable items
- 9.4 Building Societies, Banks etc
- 9.5 Council Tax
- 9.6 Cleaning of property
- 9.7 Left over valuables / monies

## **10 Treasury Solicitor**

- 10.1 How to contact the Treasury Solicitor & forms to complete
- 10.2 Size of estate
- 10.3 If next of kin has been found
- 10.4 Payment of MDDC's administration costs
- 10.5 Separate TSOL guidance

## **1. Introduction**

- 1.1 Mid Devon District Council (MDDC) has a duty to bury or cremate the body of any person who has died or been found dead in its area where it appears that no suitable arrangements for the disposal of the body are being made – **Public Health (Control of Disease) Act 1984 s.46.**
- 1.2 The Council can recover the cost of burial or cremation from the estate of the deceased person – **Public Health (Control of Disease) Act 1984 s.46.**
- 1.3 The Council may consider the use of Heir Hunter companies to assist with the process of trying to locate possible next of kin. This will be achieved by an approved procurement route.

## **2. How we are contacted**

- 2.1 We may be informed of a death by:
  - The Coroners Office
  - Nursing Home or Social Services
  - Housing Association
  - Relative or friend of deceased
  - Police
  - Undertaker

## **3. Who is responsible?**

Firstly, you need to decide if MDDC is responsible for arranging the funeral and the following options should be explored:

- 3.1 If the death occurred in hospital it is the Health Authorities responsibility to arrange a funeral. This will usually occur at Royal Devon & Exeter Hospital (RD&E) and contact should be made with the Bereavements services office, RD&E hospital, Tel: 01392 402093.
- 3.2 If the death occurred in a Devon County Council (DCC) residential home, we can ask the manager of the home if they would like to take on the responsibility of arranging the funeral if the deceased had any funds. If the deceased had no family, DCC may have been looking after the deceased's financial affairs and had Court of Protection rights and although these rights cease upon death, they may still feel morally responsible for arranging the funeral. If the deceased had no funds, then it



is very likely that DCC will refer any funeral responsibilities to MDDC to deal with.

**Note** – Neither RD&E or DCC have a legal duty to deal with the funeral arrangements in the instance where no suitable arrangements are being made. There has always been a **general understanding** that the Health Authority will take on the responsibility if someone has died whilst in their care and RD&E will usually honour this.

If either organisation refuses to deal with the arrangements, the duty would fall to the local authority where the death occurred (Exeter City Council if resident died in RD&E)

- 3.3 If death occurred outside MDDC district then we have no responsibility and we do not need to carry out funeral arrangements.
- 3.4 A close relative and in certain circumstances a close friend can apply for a Funeral Payment from the Social Fund (part of the Department for Work & Pensions) if they are claiming certain benefits. Details of how they can apply are listed below:

- Visit the Social Fund's website and obtain their guidance pack and form at:

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/300448/sf200\\_print.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/300448/sf200_print.pdf)

- Contact the Social Fund 'Bereavement Line' on 08007310139 and they will take details of the case over the phone.
- Call into the local Job Centre Plus office and complete a form with a member of staff

There is also a Council guidance note on National Assistance Burials which can be sent out to a relative / friend etc and includes how a relative can get financial help from the Department for Work and Pensions.

- 3.5 If a wife, husband or civil partner has died and paid National Insurance Contributions they may be eligible for a one-off, tax-free, lump-sum Bereavement Payment of £2,000. Applicants can contact the Bereavement Service (part of DWP) on 08007310139 – Option 2.

- 3.6 If a next of kin / relative or friend is located who wishes to take responsibility for the funeral this is welcomed. In the instance where the deceased has sufficient funds in their bank account to cover any funeral costs. The family member or friend should make contact with the deceased bank and ask if they can release funds or pay the funeral director directly.

**Note** - Has the relative spoken to all family and friends regarding a combined approach to pay for the funeral?

- 3.7 All of the above options need to be discussed thoroughly with the relative or friend before we decide to arrange the funeral. There is no provision of part payment of expenses or donations – someone must take FULL responsibility. If they pass the responsibility onto the Council we will take full control of the arrangement and the relative will need to complete a '**Next of Kin' declaration form** which confirms that there are no other family members willing to deal with the funeral.

#### **4. Details of deceased**

- 4.1 If no one has accepted responsibility at this stage, more details will need to be obtained and the 'Particulars of Deceased' form should be completed.
- 4.2 Coroner involvement – The Coroner investigates all unexpected, accidental and/or suspicious deaths. He/she is assisted in this by officers from Devon & Cornwall Police as well as local pathologists. Her Majesty's Coroner for Exeter & Greater Devon District which includes North, West, East and Mid Devon contact:

H.M. Coroner  
County Hall  
Topsham Road  
Exeter  
EX2 4QD

If the Coroners Office is involved, they will have already made some enquiries and will be able to provide 'all known information' to the local authority regarding the deceased. Main Coroner office contact number is:

01392 383636

- 4.3 Ask the informant if they know of a Will left by the deceased as this may name a person responsible for the funeral.
- 4.4 Speak with the following to try and obtain Next of Kin details or existence

of a Will:

- Hospital
- Police
- Doctor
- Neighbours
- Friends
- Contact local solicitor's who may hold a Will

4.5 In the event where next of kin details are found, ask if they would like to take on the funeral arrangements and go through Section 3 of the procedure with them. If they decline, a 'Next of Kin' declaration form will need completing by them and returning to us.

## **5. Visiting deceased property**

5.1 If the deceased had an abode, which may be a privately owned house, rented accommodation or council owned property, access must be obtained. Two authorised officers must go to the last known address to try and locate any next of kin details and to ensure that the effects of the deceased are properly dealt with and accounted for. If it is a Council owned property, then a Housing Officer will usually be the second authorised officer and they can also assess the clearance of the property at the same time. A full procedure and proforma's have been produced to manage this requirement. This will be directed by the Group Manager for Public Health and Regulatory services and in his absence, a Team Lead officer for Private sector housing.

5.2 Keys to the property may need to be collected from a Landlord, friend, family member, community support officer / warden or Police. If the Police are involved, contact must be made with the Police Officer who attended the property to ascertain where the keys should be collected from and when. The Council will ask for details of the property log number, this will make any property easy to locate upon collection. The Police will be notified before the Council enter any property.

5.3 The following items are particularly useful and officers should always attempt to recover them during their search of the property:

- Will
- Evidence of any next of kin / relatives
- Insurance Policies
- Pension Book or Documents
- Savings Books
- Bank Account details
- Cash

- Medical Records (medical card)
  - Birth / Marriage Certificate(s)
  - Any wishes regarding a burial or cremation
  - Utility Bills if the property is owned by MDDC – The Estate Management officer who attends the search will make contact with all utility companies and advise them of the tenants death
  - Make contact with any religious group that they may be a member of
- 5.4 Take photos of each room of the property before and after the search to confirm the condition of the property.
- 5.5 Any cash, small valuables or personal paperwork should be removed and recorded on the 'Retrieval of Possessions Form'. This should be completed and signed by the case officer and countersigned by the second officer once the search has been completed. Any cash should be paid into the Council's National Assistance Burial account via the cashiers on return to the office. A 'Payment Advice' form can be handed over to the cashier, along with the cost code for the National Assistance Burial Income account – ES1007259.

**Note** – Retrieval of any cash from the deceased's property should always be fully recorded and countersigned by the second officer attending the search. On returning back to the office, ask a line manager to check the amount again and countersign the 'Retrieval of Possessions' form.

- 5.6 Any larger items of value (furniture, cars, etc) should be recorded in the Officers notebook and photos taken; this should include any valuables held by family and friends for security.
- 5.7 If there is any perishable food or food waste at the property, place in refuse sacks and either put in food recycle bin or landfill bin. Inform Waste Management of the number of bags and the collection point and a Waste Officer will organise a special collection via SITA.
- 5.8 If the property is filthy or verminous and / or there are bodily fluids causing a public health issue, then this information should be passed onto the property owner immediately (landlord, Estate Management etc) and they should ensure that a pest control firm or a professional cleaning company are employed to deal with the issues, this may result in a public health issue if not resolved. If the property was owned by the deceased, then Environmental Health will consider formal action if required and this may result in the Council recovering the costs back from the estate.

**Note** – Officers must wear appropriate PPE under these conditions which may include a paper suit, gloves, mask and shoe covers.

- 5.9 Before leaving the property, make sure all windows and doors are secure and turn off any electrical devices.
- 5.10 If a Will is located the executor or the solicitor named should be notified and asked if they wish to take over the arrangements as soon as possible. Any public health issues within the property must also be raised with the executor or solicitor straight away and advice given regarding any pest control treatment or cleansing required.

## **6. Moving the body**

- 6.1 The body may be at:
- The deceased home.
  - A residential home.
  - The Mortuary at the RD&E, Exeter.
  - Already at an undertakers.
- 6.2 If the initial information suggests MDDC is likely to undertake the funeral arrangements and the body is still at the deceased property then the contracted undertaker should be contacted to remove the body (provided a doctor has confirmed death and the Coroners Office / police have not indicated otherwise).  
Details of the deceased should be sent to the funeral directors contact officer in writing (by email) and authorisation given to proceed with the collection of the body and arrangement of the funeral. An order number will also need to be provided.
- 6.3 The Councils contracted Funeral Director is:

**Friendship & Sons Funeral Directors  
Unit 7, Barle Enterprise Centre,  
Dulverton, Somerset. TA22 9BF.**

**Contact Officer: Nick Friendship, 01398 324590  
Email: [nick@friendshipandsons.co.uk](mailto:nick@friendshipandsons.co.uk).**

- 6.4 If for any reason the body is taken to another undertaker then the cost of moving the body to Friendship & Sons FD will fall to MDDC.

## **7. Registering the death**

- 7.1 The death must be registered with the Registrar from the district in which the death occurred, within five days after death (14 days after Post

Mortem). To make an appointment to register a death call Devon County Council Registrars on 03451551002.

- 7.2 If a relative, friend or nursing home is willing to register the death ask them to do so, if not it is the local authorities' responsibility to do so.
- 7.3 If an inquest has been held, the Coroners Office will register the death and the certificate for cremation / burial will be left with the body at the mortuary. This process can take some time and the Coroner can provide the local authority with an 'Interim Death Certificate' in the meantime (acts in the same way as a certified death certificate which we would usually obtain from the Registrars).
- 7.4 If a post mortem has been carried out (but no inquest) the Coroners Office will deliver the 'Coroner Death Certificate' to the Registrar but the local authority or relative must still register the death. Again the certificate for cremation / burial will be with the body.
- 7.5 If there is no post mortem the death must be registered by the local authority or relative and they will need to take the death certificate signed by the doctor in the sealed envelope in which it comes. If a cremation is to take place, the Registrar will give the 'informant' the green certificate for burial or cremation.

**Note** - Details can be checked with an officer at the Coroner's Office – tel: 01392 383636.

- 7.6 To register the death the officer will need to know as much information as possible about the deceased and they should take the Doctors death certificate with them. Officers should try and obtain the following information to take with them:

- Full name and address of deceased (and maiden name if female)
- Date and Place of Death
- Date & Place of Birth
- Details of spouse (if there is one)
- Occupation at time of death (and before retiring)
- NI number – Registrars can inform DWP of the death which resolves any issues of overpayment of pension

- 7.7 The registrar will issue:
1. A certified copy of the registration of death
  2. Form for National Insurance and Social Security purposes (otherwise known as a DB8)
  3. A certificate for burial or cremation (green form) which should be passed onto the funeral director. Not needed if coroner involved.

- 7.8 A copy of the registration of death (Death Certificate) will only be needed if MDDC is likely to reclaim expenses against insurance policy / bank accounts etc or other estate. A copy of the Death Certificate will cost £11.00 and can be reclaimed through expenses. If there are several bank accounts then the officer may need to request 2 or 3 copies.
- 7.9 The registrar will provide, free of charge, a form for National Insurance and Social Security which needs to be taken or sent to Job Centre Plus to cancel any pensions / benefits etc. This will require completion and should be sent to :

**Job Centre Plus**  
Phoenix Lane  
Tiverton  
EX16 6LU

- 7.10 If a burial is to take place, one doctor certificate of death is needed. If cremation is to take place two doctors certificates are needed from separate medical practices. The second doctor can visit the funeral directors to view the body.
- 7.11 When arrangements have been made to register the death the Councils contracted funeral director (Friendship & Sons Funeral Directors) can be contacted and asked to arrange the funeral.

### **8. Funeral and Funeral Director**

- 8.1 The certificate for burial or cremation (green form) should be delivered to the funeral director. If the deceased requested cremation, the officer will need to complete a '**Cremation 1**' form – '**Application for cremation of the body of a person who has died**' and a '**Instructions for the cremated remains**'.
- 8.2 Burial is the preferred option as the Council owns two cemeteries, at Tiverton and Crediton, however, if the deceased has left specific instructions regarding cremation, the Council will usually try to honour this and arrange for a cremation to take place. The Council reserve the right to choose which cemetery is used but would take into consideration requests from friends / relatives.

**Please refer to the Funeral Directors contract regarding preferences on which crematorium or cemetery is used and under what circumstances.**

- 8.3 However there may be reasons the deceased wished to be cremated. This could be due to information contained in a Will; family or friends wishes or due to religious reasons.

It is stated in the Public Health (Control of Disease) Act 1984 Section 46 (3) that:

*'an Authority should not cause a body to be cremated if there is any reason to believe that cremation would be contrary to the wishes of the deceased'.*

*The Council will always have the final say whether to bury or cremate.*

- 8.4 A Will may also state the preference of the deceased to be buried at a family grave, which should also be complied with as long as the difference in the cost can be paid by the relative or there is sufficient funds in the deceased's bank account.

- 8.5 The Council will pay for a simple but dignified funeral arranged by Nick Friendship & Sons Funeral Directors and this will include:

- Supply a coffin appropriate for burial or cremation, suitably fitted with handles, plate of inscription, internal lining and gown
- Removal of the deceased to the Chapel of Rest and care of the deceased until day of funeral
- Provision of Hearse and attendant staff
- Arranging and conducting the Funeral

**Note** - The Council has no legal duty to inform relatives of the arrangements but we would be open to criticism after a 'normal' investigation if we did not inform relatives and friends of the date, time and place.

- 8.6 The Funeral Director will arrange the details of the funeral and will normally act as the Councils representative at the funeral.

- 8.7 Ashes from cremation will normally be scattered in the garden of remembrance at Exeter Crematorium unless there is a relative or friend who wishes to take possession of the ashes, in which case any details of relatives or friends who wish to take control of the ashes should be clearly highlighted on the '**Instructions for the cremated remains**' form.

- 8.8 Once the funeral has been completed the Funeral Director will send us their invoice and the procedure for paying

- 8.9 The procedure for paying invoices is as follows:



1. When the invoice arrives check name and details of the deceased are correct.
2. Check all figures and total are correct and in accordance with the Funeral Director's contract
3. Check on deceased file that invoice has not already been paid before certifying payment.
4. Put copy of invoice in deceased file with 'Passed for payment' and the date on the top of it.

## **9. The Estate**

- 9.1 It is the Council's responsibility to make every effort to recover its costs, which include the undertaker's bill and any administration charge for the work we have carried out. The person or organisation responsible for the arranging and paying for the funeral has first claim on the deceased's estate.
- 9.2 It is not our responsibility to arrange house clearance (unless Council owned in which case refer to the Housing team) but sale of the possessions of the deceased may help to recover funeral costs if there are little funds in the deceased's bank account.
- 9.3 Valuable items should be auctioned and officers should make sensible decisions about the cost involved in selling items against their anticipated value.
- 9.4 As the funeral expenses are the first legal charge against any estate, we will need to write to any financial institution advising them of the person's death. Enclose the original death certificate, the funeral director's invoice and receipt of payment by MDDC. Only when this first charge has been paid can anyone else claim the residue.
- 9.5 Notify all relevant MDDC departments regarding the death (Council tax etc)
- 9.6 The Council will not be responsible for cleaning or fumigating a property – unless it is decided it is needed before they can investigate the case or there are public health issues which need dealing with.
- 9.7 If any money or valuables are left over after the bills are paid then this can either be passed to the relatives (after they have signed the 'Retrieval of Possessions/Valuables by Relative or Friend' form) or to the Treasury). Solicitor (see 10.2 for further details).

## **10. Treasury Solicitor**

- 10.1 If after MDDC has recovered its costs, there is still money left, this should be sent to the Treasury Solicitor. This is done by filling in form BV1A which can be found on the Bona Vacantia Division website.

**Treasury Solicitor initially require only birth, marriage and death certificates. DO NOT SEND ANY DOCUMENTS OR POSSESSIONS until confirmation has been obtained in writing from Treasury Solicitor that they are accepting the case. They now say 90% of cases result in them finding a next of kin. The case will then be referred back to us to pass all documents etc to Next of Kin.**

Or from the Treasury Solicitors office at:

Treasury Solicitor's Department  
Bona Vacancia Division BVD  
P O Box 2119  
Croydon, CR90 9QU  
tel. 020 7210 4700  
Email: [bvcbt@governmentlegal.gov.uk](mailto:bvcbt@governmentlegal.gov.uk)

**Note: If the deceased owned a freehold or leasehold property then form BV1D should also be completed (this can also be found on the above website or the information cabinet)**

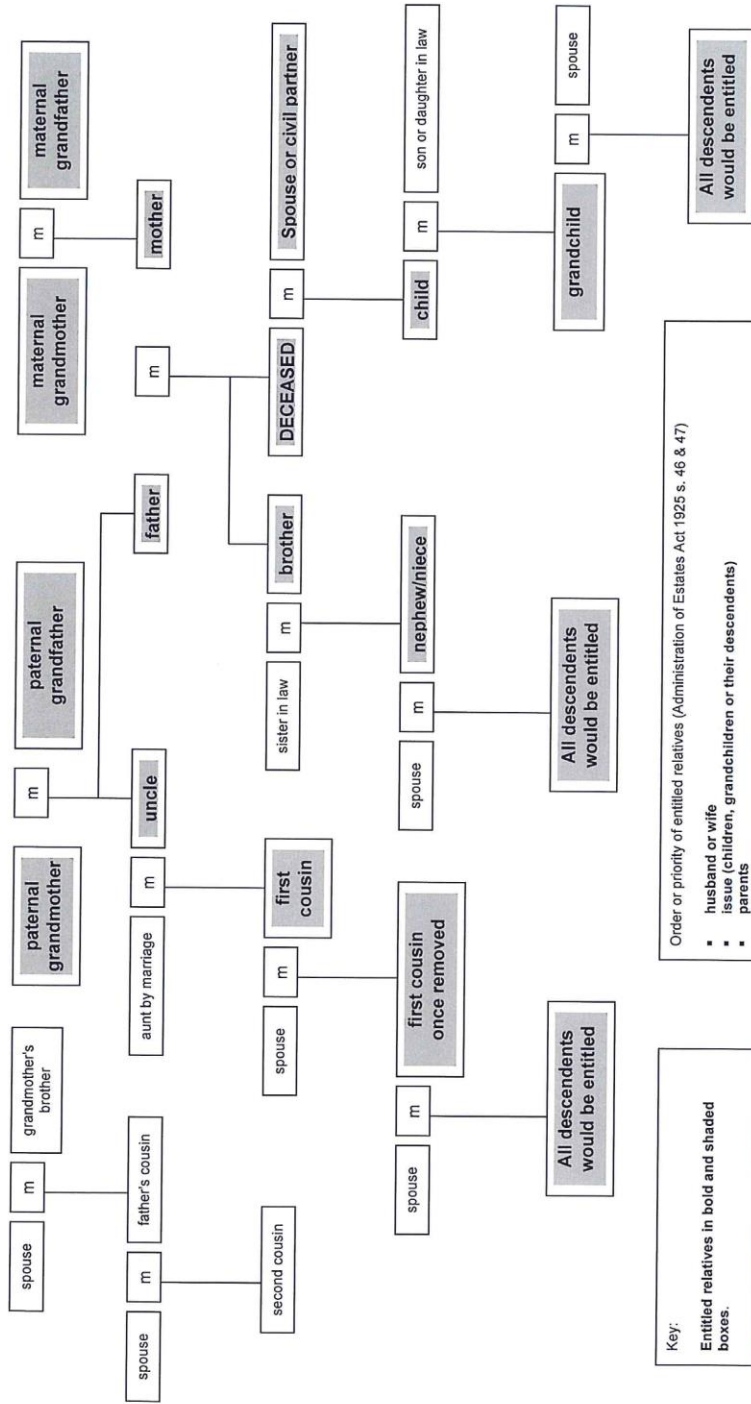
- 10.2 When an estate consists only of a net cash residue of £500 or under, the money may be retained by a blood relative (see family tree below) or the Council (if blood relative cannot be traced). When an estate consists of a cash residue of over £500 the case should be referred to the Treasury Solicitor, but only in the instance where a blood relative has not been found – **Treasury Solicitor can only administer the estate of someone when we have been unable to locate any next of kin.**
- 10.3 If blood relatives have been found refer to the family tree detailed below concerning order or priority of entitled relatives. Family entitled to make a claim on the deceased's estate should seek legal advice from a probate solicitor or contact the 'Probate or Inheritance Helpline' on 03001231072.

- 10.4 If Treasury Solicitor administers the estate, they will pay reasonable administrative charges for any work carried out in connection with the Council's statutory duties, under s.46 of the Public Health (Control of Diseases) Act 1984. We will include any costs involving the clearance of a property or pest control work, along with mileage and officer hours. The hourly rate of a Technical Officer will be calculated and charged with all on costs.
- 10.5 See separate guidance from The Treasury Solicitor entitled: "Guidelines for Referring Estates to the Treasury Solicitor" for a more in depth guide and procedure for sending papers and valuables to the Treasury Solicitor.

**Officers should keep comprehensive records of all events as they occur during the investigation and actions they have taken. This is important if any queries arise. We need to show that we have made reasonable checks to ascertain any next of kin and a Will.**

**The sensitivity of dealing with these issues should not be underestimated, but you also need to be firm when handling relatives/friends of deceased as we need to keep a fair and uniform approach when arranging each funeral.**

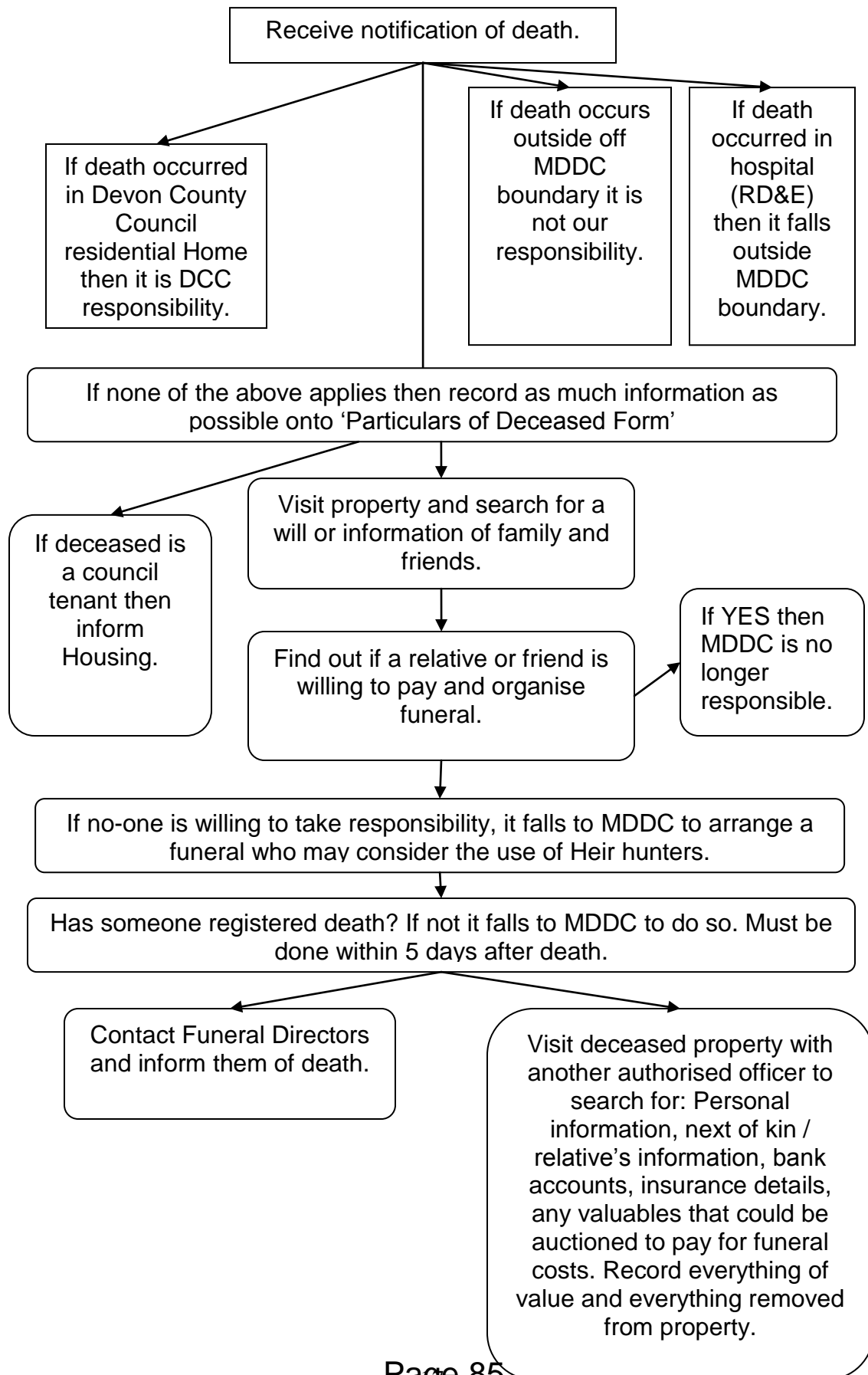
## RELATIVES ENTITLED TO SHARE IN AN INTESTATE ESTATE



- Order or priority of entitled relatives (Administration of Estates Act 1925 s. 46 & 47)
- husband or wife
  - issue (children, grandchildren or their descendants)
  - parents
  - brothers and sisters of the whole blood, or their issue
  - brothers and sisters of the half blood, or their issue
  - grandparents
  - uncles and aunts of the whole blood, or their issue (first cousins or their descendants)

Key:  
Entitled relatives in bold and shaded boxes.

# FLOWCHART PROCEDURE





**Equality Impact Assessment Form and Action Table 2017**

(Expand the boxes as appropriate, please see guidance)

"I shall try to explain what "due regard" means and how the courts interpret it. The courts have made it clear that having due regard is **more than having a cursory glance** at a document before arriving at a preconceived conclusion. Due regard requires public authorities, in formulating a policy, to give equality considerations the weight which is **proportionate in the circumstances**, given the potential impact of the policy on equality. It is not a question of box-ticking; it requires the equality impact to be **considered rigorously and with an open mind.**"

**What are you completing the Impact Assessment on (which policy, service, MTFP reference etc)?**

To review the 2016 National Assistance Burials Policy.

**Version**

1

**Date**

28.05.19

**Section 1 – Description** of what is being impact assessed

National Assistance Burials had been arranged efficiently by Bereavement Services, however until April 2016 this was without a policy. With the increase of requests for funerals and with consideration of budgetary restrictions it was considered prudent to formalise a policy that is now due for renewal.

**Section 2A – People or communities that are targeted or could be affected** (taking particular note of the Protected Characteristic listed in action table)

National Assistance Burials are sometimes referred to as "Paupers" Funerals. The Council may be informed by the Exeter Coroner's Office, a Nursing Home, a Housing Association, a relative or a friend. When a resident of the district has died and there is no one prepared or able to make arrangements for the deceased funeral, the burial fees are met by the Council. The deceased and potentially a relative or a friend are directly affected.

**Section 2B – People who are delivering** the policy or service

Potential of direct/indirect customer dis-satisfaction of this policy may lead to challenging phone calls to the Corporate Property and Commercial Assets team who are based at Phoenix House or complaints to Cabinet/Ward Members.

**Section 3 – Evidence and data** used for the assessment (Attach documents where appropriate)

When the original policy was established, Officers also reviewed a number of National Assistance Burials Policies from other Councils.

**Section 4 – Conclusions** drawn about the equalities impact (positive or negative) of the proposed change or new service/policy (Please use **prompt sheet** in the guidance for help with what to consider):

The changes to this Policy impact in a positive way and will protect the financial resource for all members of the District who require National Assistance Burials.

**If you have identified any negative impacts you will need to consider how these can be mitigated to either reduce or remove them. In the table below let us know what mitigation you will take. (Please add rows where needed)**

Identified issue drawn from your conclusions	Actions needed – can you mitigate the impacts? If you can how will you mitigate the impacts?	Who is responsible for the actions? When will the action be completed?	How will it be monitored? What is the expected outcome from the action?
<b>Age</b>			
Different approaches and mechanisms are required for engaging with and representing, people of different ages, in particular children and young people.	The specification requires the Provider to not only comply with the Equality Act 2010 and related duties, but to strive for best practice.	Communication with stakeholders will take place.	This would be directly monitored/ communicated by the service.



<b>Disability</b>			
Different approaches and mechanisms may be required for engaging with and representing, people with a range of disabilities depending on their individual needs.	The specification requires the Provider to not only comply with the Equality Act 2010 and related duties, but to strive for best practice.	Financial assistance with burials is available in the event that families do not have the means to bury relatives.	This would be directly monitored/ communicated by the service.
<b>Gender Reassignment</b>			
N/A	N/A	N/A	N/A
<b>Marriage and Civil Partnership</b>			
No issues identified	N/A	N/A	N/A
<b>Pregnancy and Maternity</b>			
N/A	N/A	N/A	N/A
<b>Race (including ethnicity or national origin, colour, nationality and Gypsies and Travellers)</b>			
N/A	N/A	N/A	N/A

<b>Religion and Belief</b>			
Religions have various requirements on timescales for burials.	Employees will do their utmost to meet and fully respect the needs of all religions and beliefs when arranging National Assistance burials. In house resource for preparing burial plots.	Communication will take place with relatives, friends or contacts from where the deceased used to worship.	Monitor each National Assistance burial request and review any lessons to be learnt to improve the process.

<b>Sex</b>			
N/A	N/A	N/A	N/A

<b>Sexual Orientation</b>			
N/A	N/A	N/A	N/A

**Other** (including caring responsibilities, rurality, low income, Military Status etc)

<p><b>Rurality</b></p> <p>It is important that the service is able to engage with and represent individuals who live in rural areas and / or have limited access to public transport.</p>	<p>The specification requires the Provider to meet the needs of all people in Mid Devon, to have a presence in local communities and ensure that communications/ plans reflect the rurality of Mid Devon.</p> <p>The Provider is required to ensure that the service represents the diverse population of Mid Devon and that reasonable adjustments are made to all services / activities to ensure individuals are able to access the service.</p> <p>Operational commissioning of the service will ensure that the service is being delivered according to the service specification and quality standards and will take account of customer feedback.</p>	<p>Communication with funeral directors and helpline number on Mid Devon District Council website.</p>	<p>This would be directly monitored/ communicated by the service.</p>
---	--	--	---

**Section 6** - How will the assessment, consultation and outcomes be published and communicated? E.g. reflected in final strategy, published. What steps are in place to review the Impact Assessment

The Corporate Property and Commercial Assets team will implement in the event of Cabinet adopting the revised Policy.

<b>Completed by:</b>	Andrew Busby
<b>Date</b>	28.05.19
<b>Signed off by:</b>	
<b>Date</b>	
<b>Compliance sign off Date</b>	
<b>To be reviewed by: (officer name)</b>	
<b>Review date:</b>	