

Public Document Pack

Mid Devon District Council

Environment Policy Development Group

Tuesday, 20 June 2023 at 5.30 pm
Phoenix Chambers, Phoenix House, Tiverton

Next ordinary meeting
Tuesday, 15 August 2023 at 5.30 pm

Please Note: This meeting will take place at Phoenix House and Members of the Public and Press are able to attend via Teams. If you are intending to attend in person please contact the committee clerk in advance, in order that numbers of people can be appropriately managed in physical meeting rooms.

To join the meeting online, [click here](#)

Membership

Cllr C Adcock
Cllr G Czapiewski
Cllr B Fish
Cllr M Fletcher
Cllr C Harrower
Cllr B Holdman
Cllr M Jenkins
Cllr J Poynton
Cllr S Robinson

AGENDA

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

- 1 **Election of Chairman**
To elect a Chairman for the municipal year 2023/24
- 2 **Election of Vice Chairman**
To elect a Vice Chairman for the municipal year 2023/24
- 3 **Start time of meetings**
To agree a start time of meetings for the remainder of the municipal year.
- 4 **Apologies and substitute Members**
To receive any apologies for absence and notices of appointment of substitute Members (if any).
- 5 **Declarations of Interest under the Code of Conduct**
To record any interests on agenda matters.
- 6 **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.
- 7 **Minutes of the Previous Meeting** *(Pages 5 - 8)*
To consider whether to approve the minutes as a correct record of the meeting held on 14th March 2023.
- 8 **Chairman's Announcements**
To receive any announcements that the Chairman may wish to make.
- 9 **Revenue and Capital outturn report for 2022/23** *(Pages 9 - 56)*
To receive a report from the Deputy Chief Executive presenting the Revenue and Capital Outturn figures for the financial year 2022/2023 for both the General Fund (GF) and the Housing Revenue Account (HRA).
- 10 **Climate and Sustainability Update** *(Pages 57 - 70)*
To receive a report from the Climate and Sustainability Specialist which documents progress against the Climate Action Plan.
- 11 **Work Programme**
To identify items for the work plan for the Environment PDG.

Stephen Walford
Chief Executive
Monday, 12 June 2023

Meeting Information

From 7 May 2021, the law requires all councils to hold formal meetings in person. The Council will enable all people to continue to participate in meetings via Teams.

If you want to ask a question or speak, email your full name to Committee@middevon.gov.uk by no later than 4pm on the day before the meeting. This will ensure that your name is on the list to speak and will help us ensure that you are not missed. Notification in this way will ensure the meeting runs as smoothly as possible.

Please note that a reasonable amount of hardcopies at the meeting will be available, however this is a limited number. If you are attending the meeting and would like a hardcopy of the agenda we encourage that you notify Member Services in advance of the meeting to ensure that a hardcopy is available. Otherwise, copies of the agenda can be found on our website.

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MID DEVON DISTRICT COUNCIL

MINUTES of a **MEETING** of the **ENVIRONMENT POLICY DEVELOPMENT GROUP** held on 14 March 2023 at 5.40 pm

Present

Councillors

J Wright (Chairman)
W Burke, D R Coren, Miss J Norton, R F Radford, R L Stanley
and L D Taylor

Present

Officers:

Matthew Page (Corporate Manager for People, Governance and Waste), Andrew Busby (Corporate Manager for Property, Leisure and Climate Change), Luke Howard (Environment and Enforcement Manager), Jason Ball (Climate and Sustainability Specialist), Sarah Lees (Member Services Officer), Andrew Seaman (Member Services Manager) and David Parker (Member Services & Policy Research Officer)

55 **APOLOGIES AND SUBSTITUTE MEMBERS (0.02.19)**

None received

Cllr E J Berry attended via Zoom.

56 **DECLARATIONS OF INTEREST UNDER THE CODE OF CONDUCT (0.02.24)**

Members were reminded of the need to make declarations where appropriate.

57 **PUBLIC QUESTION TIME (0.02.33)**

There were no members of the public present.

58 **MINUTES OF THE PREVIOUS MEETING (0.02.37)**

The minutes of the meeting held on 10 January 2023 were agreed as a true record and duly **SIGNED** by the Chairman.

59 **CHAIRMAN'S ANNOUNCEMENTS (0.03.02)**

The Chairman had no announcements to make.

60 **ENVIRONMENT ENFORCEMENT: QUARTERLY PERFORMANCE UPDATE (0.03.09)**

The Group had before it, and **NOTED**, a *report from the Environment and Enforcement Manager providing an update on the quarterly performance update for environment enforcement.

Consideration was given to:

- Operation "File Name" was a joint operation with Devon and Cornwall Police, DVLA, NHS and Mid Devon Housing to reach difficult community groups, in Q3 it focussed around the Two Sisters factory in relation to Environmental crime, it was noted that operation "File Name" would continue throughout the year.
- Quarter 3 performance revenue hitting the £65k mark for car parking.

- Abandoned Vehicles - During Q3 80 abandoned vehicles were reported of which 17 required action with 10 being moved by the owners and 7 vehicles removed by MDDC contractors. Four Fixed Penalty Notices were issued in Q3 relating to abandonment of vehicles.
- Littering and Public Space Protection Orders (PSPO) – During Q3, 80 Patrols lasting a day each have been conducted resulting in seven fixed penalty notices being issued four for PSPO breaches and three for littering, the patrols in known dog walking areas and in the towns had been a good opportunity to engage with the public.
- The Team had been focussed on Fly Tipping, 8 people were interviewed under caution resulting in two fixed penalty notices being issued. It was expected that the Council removed carcasses of deer from roadsides.
- The Team had carried out public engagement exercises with Primary Schools concentrating on specific towns and highlighting the impacts of littering, fly tipping and the benefits of recycling.
- Penalty Charge Notices (PCN) may be written off due to appeals. The reason that more PCN's were outstanding in Q3 2022 compared with previous years there had been less time to recover the PCN's as compared with previous years, the PCN's outstanding for Q3 in 2019, 2020 and 2021 were sat with the Council's debt collection agents.
- Parking Machine income usually dipped in the months of December to March.

Note: *report previously circulated and attached to the minutes

61 CLIMATE AND SUSTAINABILITY UPDATE (0.15.28)

The Group had before it, and **NOTED**, the *Climate and Sustainability update presented by the Climate and Sustainability Specialist which documented progress against the Climate Action Plan.

The Officer gave an overview of his report and highlighted:

- The leisure centre decarbonisation project was going well at Exe Valley and Lord's Meadow, ground source heat pumps, air source heat pumps and solar panels were planned to be added to the heating systems and linking to the biomass heating boiler at Lord's Meadow. LED lights had been installed in the floodlights on the all-weather pitches to save energy.
- Tree planting event had been planned which aimed for circa 1000 trees to be planted.
- The planning sustainability guidance was approved by cabinet on 7 March.
- The procurement strategy was also approved on 7th February which had environmental benefits.

Consideration was given to:

- How long it took before a tree started absorbing carbon.

- Planting trees was also aimed at helping particular species such as the hazel dormouse. The trees were broadleaf native species, selected as being suitable to forecast climate scenarios and UK grown. This should futureproof the habitat.
- Exmouth swimming pool was noted to be heated via a Data Processing Centre; officers were asked to look into this potential solution.
- Hydro-power plant proposal. It was asked how many days a year it would work. It was explained that the business case was based on a forecast output powering Council Offices and the power line would likely be routed along the road. This would be used to reduce or offset the energy bought. There was a request for MDDC to talk to Three Rivers Housing about e.g. noise impact on properties. (Note: Verbal answer provided October 2022 explained the evidence accepted by Planning showed no noise issue.)
- Working in partnership with farmers. Example – milk buyers had implemented contract terms with strict environmental performance standards and monitoring; it was asked if officers might find a way to work with farmers in a similar way.
- Planning - the environment PDG should be able to work closer with planning e.g. in relation to Anaerobic Digester plants and Solar Panels. Consultation was still active with the national planning policy framework, and was renewables positive.
- It was suggested Environment PDG could invite a farming and carbon expert.

Note: *update previously circulated and attached to the minutes

62 CHAIRMAN'S ANNUAL REPORT FOR 2022/2023 (0.33.01)

The chair was thanked for his chairmanship over the past 12 months and the PDG endorsed the reports. Committee members thanked the Environment and Enforcement Manager, the Climate and Sustainability Specialist and Corporate Manager for Property, Leisure and Climate Change for their work. The chairman thanked everyone for their work.

RESOLVED:

That the Environment PDG recommends this report to the next Full Council.

Note: *update previously circulated and attached to the minutes

63 IDENTIFICATION OF ITEMS FOR THE NEXT MEETING (0.37.48)

The Group had before it, and **NOTED**, the items identified for the next meeting.

(The meeting ended at 6.17 pm)

CHAIRMAN

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Report for: Environment PDG

(Please note: This report was presented to the Cabinet on 6 June 2023)

Date of Meeting:	20 June 2023
Subject:	REVENUE AND CAPITAL OUTTURN 2022/23
Cabinet Member:	Cllr James Buczkowski, Cabinet Member for Finance
Responsible Officer:	Andrew Jarrett, Deputy Chief Executive (S151)
Exempt:	N/A
Wards Affected:	All
Enclosures:	Appendix 1a – General Fund Summary Appendix 1b – General Fund Service Variances Appendix 2 – HRA Summary and Variance Analysis Appendix 3 – Movement in Earmarked Reserves Appendix 4 – Capital Programme Summary

Section 1 – Summary and Recommendation(s)

To present the Revenue and Capital Outturn figures for the financial year 2022/23 for both the General Fund (GF) and Housing Revenue Account (HRA).

Recommendation(s):

That Cabinet consider the finance position reported and:

- 1. Note the General Fund Outturn achieved in 2022/23 which shows an overall over spend of £190k (1.38% on the Net Cost of Services Budget) and the Housing Revenue Account which shows an under spend of £312k (2.90% on the Total Direct Expenditure Budget).**
- 2. Approve the transfer of the £190k General Fund over spend to the General Fund Reserve which will decrease the balance to £2,025k; above the**

minimum recommended level of £2,000k. Similarly, approve the transfer of the £312k Housing Revenue Account surplus to the ring-fenced HRA Earmarked Reserves.

3. Approve the Net Transfers from Earmarked Reserves of £2,496k detailed in the General Fund Service Budget Variance Reports shown in Appendix 1a and 1b and summarised in Appendix 3. Similarly, approve the Net Transfers to HRA Earmarked Reserves of £312k as detailed in the HRA Budget Variance Report shown in Appendix 2 and summarised in Appendix 3.
4. Approve the slippage of £7,229k from the 2022/23 Capital Programme and the £29,940k for the schemes to be delivered in 2023/24 or later years. Also approve the virement as explained in para 7.8 for the amalgamation of budgets for the modular developments.
5. Note the procurement waivers used in Quarter 4 of 2022/23, as outlined in Section 10.

Section 2 – Report

1.0 Executive Summary

- 1.1 This report contains information relating to the Council's overall financial performance for the 2022/23 financial year. The Outturn figures included are provisional and subject to external audit; the findings of which are expected to be reported to Audit Committee in October this year.
- 1.2 Monitoring the Budget is an important part of the Council's performance management framework. The aim is to keep a tight control on spending on services within a flexible budget management framework.
- 1.3 The Revenue Outturn position for the financial year 2022/23 is as follows:
 - The General Fund (GF) Revenue Outturn position for 2022/23 is a net over spend of £190k as shown in **Appendix 1a**. The table below assumes this is transferred to the General Fund Reserve. An explanation of variances at service level is included within **Appendix 1b**.
 - The HRA is a "Self-Financing" account for the Council's Housing Landlord function, which is budgeted to "breakeven" (net of approved transfers to/from HRA Reserves). The HRA Outturn for 2022/23 is a net under spend of £312k as shown in **Appendix 2**. It is assumed this will be transferred to the ring-fenced HRA Earmarked Reserves, therefore the balance held on the HRA Reserve is unaffected.
- 1.4 Members should note that officers have also identified areas where the carry-forward of some unspent budgets will be beneficial to help mitigate the impact of financial pressures and commitments in 2023/24. These are proposed to be

transferred into Earmarked Reserves. These are identified within the individual service summaries and within Appendix 3.

- 1.5 The Council continued to feel some legacy financial effects of Covid-19 in 2022/23 with income levels still recovering to pre-pandemic levels. It has also incurred costs in supporting the Government deliver various grant schemes, particularly in relation to the Cost of Living Crisis. This has been partially compensated by a wide variety of additional grant payments, although some of this remains outstanding at the end of the year.
- 1.6 Along with all other businesses and households, the Council has had increased energy and fuel costs, along with increases in material and labour prices, leading to some significant variances in expenditure incurred, income collected and funding received.
- 1.7 Actual Capital expenditure across the financial year was £17,072k leaving a variance of £10,477k against the 2022/23 Deliverable Budget. Of which, £5,166k is an under spend, £1,918k is an over spend, and £7,229k will slip into future years. The status of the Capital Programme is shown at Appendix 4.
- 1.8 A summary of the Council's Treasury Management year end position is shown in Section 8. Further detail on the Treasury Management position is included within a separate report on this meeting agenda.

2.0 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 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. Budget Holders, 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, Budget Holders / Accountants continue to ensure that Revenue and Capital Budgets are set on a robust basis and take a prudent view of the likely levels of income and expenditure.

3.0 The General Fund

- 3.1 The summarised General Fund Revenue Outturn Position is provided in **Appendix 1a**, with more detail provided on a service-by-service basis shown in **Appendix 1b**.
- 3.2 Detailed budget monitoring reports were provided to both senior managers and Members throughout 2022/23. This monitoring focused on significant budget variances (+/- £20k), including any remedial action where necessary leading to an estimated overall Outturn position. The final written in-year monitoring report considered by the Cabinet gave a detailed position as at 31 December 2022 and predicted an end of year over spend of £436k for the General Fund. Therefore the final position at £190k has improved, mainly due to the receipt of over £100k of Grant funding to compensate for the costs incurred in delivering the various grant schemes.
- 3.3 The table below shows the overall Budget, Actual and Variance, summarised for 2022/23.

Financial Summary for 2022/23	2022/23 Budget £	2022/23 Actual £	2022/23 Variance £
Total Net Cost of Services	13,778,396	13,823,811	45,415
Other Income and Expenditure	(3,517,236)	(3,111,982)	405,254
Total Net Budgeted Expenditure	10,261,160	10,711,829	450,669
Total Funding	(10,260,160)	(10,521,806)	(261,646)
Net Income and Expenditure	0	190,022	190,022

- 3.4 As described above, there have been some significant variances at an individual service level. A summary explanation of these key variances is shown in Appendix 1a, service by service. Appendix 1b also provides the detail of the key variances at individual service level to enable full transparency of the position.
- 3.5 Overarching Variances

3.5.1 Covid-19 and Cost of Living Crisis

The Covid-19 Pandemic continued to have a legacy impact on the Council's finances. Income generated in services such as Leisure continued to be below pre-pandemic levels, although have shown recovery during the year. Also, the Council has continued to be the vehicle chosen by Government to distribute various grants to local businesses and residents affected by the pandemic and the increase in energy prices. This has significantly diverted the team's attention and required additional staffing to cope with the additional requirements placed upon the Council. There has however been a number of one-off grants to mitigate the impact on staffing costs arising from the additional requirements such as the grant distribution. These requirements, and the associated financial support, looks set to continue in 2023/24.

3.5.2 Local Government Pay Award

During the year, the Local Government pay award was offered and accepted nationally. As a result of the Cost of Living Crisis, and the rising costs of energy, food and fuel, the uplift of £1,925 per FTE (broadly 6.5% on average) was significantly in excess of the 2% budget assumption. This added c£500k to our staffing costs within the General Fund and c£150k in the HRA.

3.5.3 **Agency Costs**

The Council continues to struggle with recruitment and retention and has had higher levels of sickness during the year. This has resulted in key services, particularly Waste and Planning having higher usage of agency staff than planned although this is partially offset by the vacancy underspends on the staffing establishment, leading to a net additional cost of £238k. Some of these additional agency costs will be further mitigated through the use of Earmarked Reserves.

3.5.4 **Bin-it 123**

In October 2022, the Council moved to collecting all non-recyclable waste every three weeks as part of the Council's drive to increase recycling and reduce waste. All other collections remain unchanged – with food waste collected weekly, dry recycling and garden waste (opt-in chargeable service) fortnightly. The implementation cost including providing the new Black Bins and recycling boxes, advertising campaign and additional staff time was £930k. This was largely covered by the planned drawdown from reserves of £762k. Recycling rates improved by 2% from 2021/22, placing us in the top 15% of Councils in the Country.

3.5.5 **Homes for Ukraine / Homelessness**

Across 2022/23 the Council managed the Homes for Ukraine scheme on behalf of the Government. During 2022/23 we assisted 282 Ukrainians through local host families, community support and subsistence payments at a cost of £650k. A number of staff have been deployed to support this scheme, therefore £80k of the funding has been allocated to cover that staffing cost.

We successfully bid for £141k of funding under the Rough Sleeping Initiative grant scheme and prevented 75 people from becoming rough sleepers.

3.5.6 **Leisure VAT**

In March 2023, the long awaited outcome of the legal challenge concluded that local authorities' leisure services are provided under a statutory framework and can therefore be treated as non-business for VAT purposes. As such, a significant refund dating back to 2011 is likely. This also means that moving forward, 20% VAT no longer needs to be passed to Government, meaning £300k+ on income is retained.

3.5.7 **3 Rivers Developments Ltd (3Rivers)**

The Council's subsidiary company, 3 Rivers Developments Ltd, has had a challenging year. It, along with all development companies, has suffered

significant price increases for labour and materials. This has put pressure on the budgets for their live developments and on the potential future opportunities. Alongside, also as a consequence of the Cost of Living Crisis, the housing market has stagnated, adding further pressure as sales income is likely to be reduced.

In addition, towards the end of the financial year the council rejected three submitted business plans, only agreed to support the completion of the live development projects and agreed to commission an option appraisal report externally. This uncertainty has had a financial and confidence impact on the company's 2022/23 trading position and potential future going concern.

The company are currently finalising their trading accounts for the year and this will be made available once completed.

3.6 Key Service Variances from the Original Budget

3.6.1 **Car parks** – Car parking income has recovered a little from the reduced lower activity as a result of Covid-19 restrictions and less travel to work or shops. Overall, income was £69k above budget and over £100k above the previous year. This has been achieved across all areas of Pay & Display, Permits and Penalty Notices.

3.6.2 **Public Health** – This underspend is due to vacancy savings, additional S106 income mainly related to Pollution and additional grant funding to cover the additional costs of delivering Government schemes re Covid-19 and Homes for Ukraine. This was offset by agency costs to cover vacancies and the project costs incurred in developing the town centre CCTV solution with Exeter City Council. The majority of these variances have been earmarked to offset expenditure in 2023/24.

3.6.3 **General Fund Housing** – There has been a significant increase in the need to provide temporary accommodation. This has been offset by increases in rental income from those placed in the temporary accommodation and additional homelessness and rough sleeping grant funding.

3.6.4 **Human Resources** – the under spend has been driven by the decision to no longer upgrade the HR Software system. In addition, the service have received income for Apprenticeships and won an award for its outstanding commitment and contribution to the development of apprentice programmes.

3.6.5 **Legal and Democratic Services** – the elections service has had a number of unbudgeted events including a Boundary Review, a District and Parliamentary by-election. This has been more than offset by vacancy savings and lower costs including lower member allowance payments.

- 3.6.6 **Planning & Regeneration** – similar to Public Health, significant additional S106 income has been received which is proposed to be added to an earmarked reserve. Planning income has also over achieved by over £160k on budget. In addition, £800k of additional grant was received for further feasibility work on J28. The S106 funding and the majority of the grant funding has been earmarked to offset expenditure in 2023/24. This is partially offset by the costs incurred through a planning appeal, which is part funded through a reserve created following previously lost appeals, but will now require replenishing. There is also significant delayed expenditure against planned projects, Crediton Masterplan, Cullompton HAZ and the Local Plan. This has also been earmarked to be spent in 2023/24.
- 3.6.7 **Property Services** – Salary underspends and delays in completing maintenance projects are partially offset by the increases in energy costs and minor reductions in rental income from the commercial property portfolio. The under spend has been earmarked to offset expenditure in 2023/24.
- 3.6.8 **Revenues & Benefits** – As stated above, additional grant funding has been received to compensate for the additional workload required to make the payments for the various Covid-19 and energy support related grant schemes. The reduction in Housing Benefit payments was greater than the reduction in the subsidy claim, giving a £40k gain. Similarly, there was an under spend against the Household Support Fund grant.
- 3.6.9 **Recreation & Sport** – Membership and fee income was £236k lower than budget as the service continues its recovery from the reduction in patronage as a result of Covid-19. The service has also been impacted by the higher than budgeted pay award, higher energy costs and increases in material prices. Priority over some planned maintenance work was given to moving two of the centres off mains gas to reduce their carbon footprint, which has been covered by Salix Funding and from Earmarked Reserves. The planned maintenance projects will now be undertaken in 2023/24.
- 3.6.10 **Waste Services** – the main reason for this overspend is the additional salary expenditure with over £300k additional cost across the Pay Award and the need for additional agency staffing to cover absences through vacancies, holiday, sickness and training. In addition, the service suffered from the significant increase in fuel costs. The roll out of Bin-it 123 was largely covered by the planned draw from the Earmarked Reserve, as was the vehicle maintenance and damage repairs. As a result of the increased recycling, income from recycling materials was significantly above budget, as was Garden and Bulky Waste, Trade Waste and the contribution from the Devon Shared Savings scheme.
- 3.6.11 **Non-Service Area** – Interest received on treasury investments were significantly higher (£229k) than budget due to rapid increase in interest rates

following setting the budget. Increased interest charges on lending to 3 Rivers Developments Ltd also generated an additional £241k.

3.6.12 The Council has considered its outstanding loans to 3Rivers given the information available to it regarding the economic conditions and has concluded that it needs to impair some of the loans. If sales proceeds vary from the current forecasts, and if the Council agree a new Business Plan for the company that enables them to progress with new developments, the position will be reviewed again. To mitigate the financial impact of the impairments, the Council will use the leisure VAT refund and remove/reduce the earmarked reserves set aside for Covid-19 recovery and a new Waste Depot site. The opportunity cost of utilising these funds means that should the Council still require a new Waste Depot, it will need to find alternative funding, most likely through borrowing, at additional cost.

4.0 Reserves

4.1 The General Fund Reserve 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 £2,215k at the start of the year.

4.2 In 2022/23 the final £190k deficit generated in year is proposed to be transferred to this Reserve leaving a balance of £2,025k; above the recommended minimum level of £2,000k as agreed by Cabinet / Full Council as part of the budget recommendations.

4.3 During the 2023/24 budget setting process a number of late changes were required in order to agree the budget. Given the timing of these changes, it required funding to be taken from the General Fund Reserve, which will reduce the balance below the minimum £2,000k requirement. Cabinet, in consultation with the Deputy Chief Exec (S151), will need to consider whether the minimum level remains appropriate and assuming so, have a plan as to how and over what period it will be replenished back to the £2,000k minimum.

General Fund Reserve	Movement	Balance Held
Balance @ 31 March 2022		£2,215
In Year Movement (* Pre Audit)	(£190k)	
Balance @ 31 March 2023		£2,025
2023/24 Budget Drawdown	(£625k)	
Balance @ 1 April 2023		£1,400

4.4 In addition to the General Fund Reserve, the Council holds a number of Earmarked Reserves (EMRs) where service underspends are kept so that they can be used to help fund anticipated future expenditure commitments. The net movement is a reduction of £2,496k in these reserves and the end of year balances held on them are shown in Appendix 3.

4.5 The Council (in common with other public bodies) continues to face a difficult financial climate, therefore, it is prudent to retain robust balances to smooth the potential effect to the tax payer of further cuts. The level of Earmarked Reserves in this report further supports the forward planning of the organisation. This approach to financial management will help to deliver our corporate priorities during the short to medium term whilst mitigating the effect of any future cuts in Government funding as we move towards becoming a self-financing organisation.

5.0 Housing Revenue Account (HRA)

5.1 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 2022/23 the Outturn is a net surplus of £312k and Members are requested to approve a transfer to HRA reserves to bring this to zero.

5.2 Main budget variances during 2022/23 giving rise to the surplus of £312k include:

- £226k salary savings due to delays in filling vacancies, net of pay award;
- £151k lower recharge to the Disabled Facilities Grant due to lower demand for works;
- £350k additional materials costs due to inflationary pressures;
- £149k reduction in service recharges from the General Fund;
- £120k additional Rental Income received and lower bad debt write off;
- £247k additional investment income receipts due to increased interest rates;
- £101k lower interest charges than budgeted;
- £262k depreciation costs higher than budgeted;
- £799k additional Grant funding received from Homes England and One Public Estate to support the modular development projects.

For further details, please see the HRA Outturn Summary for 2022/23, which is attached as **Appendix 2** to this report.

5.3 Given the positive closing financial position delivered in 2022/23, it is recommended to transfer a sum of £312k into the ring-fenced HRA reserves, as shown below. This therefore leaves the HRA balance of £2,000k untouched as at 31 March 2023.

HRA Balance

HRA Balances Summary	Movement	Balance Held
HRA balance @ 31/03/2022		(£2,000)
Outturn saving achieved in 2022/23	(£312k)	
Net transfer to Renewable Energy Fund Reserve	£59k	

HRA Balances Summary	Movement	Balance Held
Net transfer to Affordable Rent Surplus Reserve	£11k	
Net transfer to Housing Maintenance Fund Reserve	£242k	
HRA balance @ 31/03/2023		(£2,000)

5.4 In addition to the above, the HRA holds a number of other Earmarked Reserves. The movements on these during 2022/23 and their closing balances are shown on Appendix 3. This money is effectively “ring-fenced” and will be held to meet expenditure during 2023/24 and beyond.

6.0 The Collection Fund

6.1 Mid Devon is a Collection Authority for Council Tax and Non-Domestic Rates, and as such, is required to produce a Collection Fund Account for the Mid Devon area.

6.2 The Council collects Council Tax on behalf of Devon County Council, Devon Fire and Rescue Service, Devon & Cornwall Police and the Town/Parish Councils. The Council Tax collection rate for 2022/23 was 97.1% (96.6% in 2021/22). The budget was based upon a collection rate of 97.5% and therefore this resulted in a closing collection deficit of £553k for the year, with Mid Devon’s share of this amounting to £73k.

6.3 The Non-Domestic Rates collection rate was 96.8% for 2022/23 (98.6% in 2021/22). This has resulted in a closing collection deficit of £267k for the year, with Mid Devon’s 40% share of this amounting to £107k. In addition to this, the Devon Business Rates Pool is forecast to collectively make a surplus and Mid Devon’s share is forecast as £168k.

6.4 This demonstrates how our Revenues section has consistently been effective in collecting the annual charge in extremely challenging economic times.

7.0 Capital Outturn

7.1 It is important to recognise the difference between a Revenue and Capital under spend; Revenue is an under spend against a cash budget, Capital is an under spend against an outline approval. Therefore this does not necessarily result in a cash balance to carry forward, instead it generally leads to a lower Capital Financing Requirement (in essence lower borrowing).

7.2 A Capital Outturn summary is attached as Appendix 4 to this report. The total Capital Programme Approval was £70,896k, although much of this is planned to be spent in future years. Therefore a Deliverable Programme for 2022/23 of £27,549k was set. These schemes will continue to be funded as before through a mix of unspent Capital Grants, Capital Earmarked Reserves or Prudential Borrowing.

7.3 At the year-end £17,072k has been spent leaving a variance of £10,477k against the 2022/23 Deliverable Budget. Of which, £5,166k is an under spend, £1,918 is an over spend, and £7,229k will slip into future years. This can be explained by the following key variances.

£5,166k Under spend

- £3,929k 3Rivers Knowle Lane development following rejection of their Business Plan;
- £500k 3Rivers Post Hill development following rejection of their Business Plan the company could not submit their tender bid;
- £290k net lower than expected Right-to-Buy properties.

£1,918k Over spend

- £694k 3Rivers St George's development, due increased materials prices arising from the Cost Of Living Crisis;
- £86k additional Renewable Energy works;
- £111k upfront costs against a development scheme (Project 41) which has budget approved in 2023/24;
- £607k Post Hill development – tender submissions are currently being reviewed.

£7,229k Slippage into future years

- £3,642k Cullompton Town Centre Relief Road (HIF project) – following the second rejection of a bid for Levelling-up Funding – alternative funding options continue to be explored;
- £1,863k 3Rivers projects including Park Road should the Council approve further work for the company;
- £167k various projects planned to be completed within Leisure – prioritisation has been given to the Salix decarbonisation projects;
- £300k remodelling works and other minor works across the property portfolio – due to resourcing;
- £177k various IT infrastructure works – due to resourcing;
- £62k refurbishment works on the 2 recently purchased House of Multiple Occupation (HMO) to bring them into use;
- £744k various HRA development projects to be completed largely in 2023/24.

7.4 The expenditure has been funded by the use of £865k of Capital Receipts (including 1-4-1 receipts), £5,080k grant funding, £3,905k Revenue Contributions such as S106 or utilisation of reserves and £7,222k through internal borrowing. No further external borrowing has been required during the year.

7.5 The movement on the Capital Receipts Reserve for the year is given below:

Capital Receipts Reserve Summary	£k
Balance at 1 April 2022	(6,529)
Sale of Council Houses (12)	(1,610)
General Fund Sales	(35)
Pooling of Housing Capital Receipts to Government	0
Capital Receipts applied in year	865
Balance at 31 March 2023	(7,309)

Note – the remaining balance of £7,309k 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.

- 7.6 Only £40k was required from the Capital Earmarked Reserve to fund capital projects; therefore the balance on this reserve remains at £215k as shown in Appendix 3. This remaining balance is committed to fund any slippage and to balance the Capital Medium Term Financial Plan.
- 7.7 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 2023 is £2,883k as shown in Appendix 3; again, of this remaining balance, £993k is committed to support the Capital Medium Term Financial Plan.
- 7.8 Approval is sought to transfer £500k budget from the Garages Redevelopment to the modular developments at St Andrew's and Shapland Place. These projects are interlinked and have always been considered one development project.

8.0 Treasury Management

- 8.1 A review of the 2022/23 investment performance, including the details of interest payable, are included within the separate 2022/23 Treasury Outturn Report on this meeting agenda.
- 8.2 During the year, the Council maintained an average balance of £28,619k of internally managed funds. These internally managed funds earned interest of £539k giving an average rate of return of 1.84%. The comparable performance indicator is the 365 days backward looking SONIA rate , which was 0.9159%.
- 8.3 As at the 31 March 2023, the Council had short term cash investments totalling £16,000k. In addition, the Council held £5,000k invested in Churches, Charities and Local Authorities (CCLA) Property Funds earning dividends of £201k (4.02%) in 2022/23.
- 8.4 The Authority holds a 100% interest in 3 Rivers Development Limited, a private limited company engaged in construction in the Mid Devon area. The Authority advances funds to the Company to facilitate operations with the intention that they are repaid from the proceeds of the sale of the developments.
- 8.5 During the year ended 31 March 2022, a further £6,540k was loaned to the Company and the total outstanding loan value at this date was £20,075k. During the year £856k interest was charged by the Authority in respect of these loans.

8.6 These loans are subject to overarching management review on a regular basis with any impairments made reported within both the periodic monitoring reports and in the year-end financial statements. The year-end review, carried out in compliance with IFRS 9 Financial Instruments, concluded that it was prudent to increase the impairment provision above and beyond the £790k impairment made in 2019/20 in respect of one of the project loans and the working capital loan was necessary. A further £4,527k has been impaired.

9.0 South West Mutual (SWM)

9.1 As reported within the Quarter 2 Monitoring Report, the South West Mutual (SWM) continues to struggle to gain legal approval to become a regional bank and secure a banking licence. Although a small number of new investment partners have had discussions, nothing firm has been secured. As such the Board are considering future options. One is to dissolve the Society. However the Board strongly favours effectively putting the organisation into hibernation, minimising costs etc. until such time as significant political or economic changes might present an opportunity to recommence a refreshed version of SWM and continue the work already completed. The Board will meet in May to agree next steps.

10.0 Procurement Waivers

10.1 In exceptional circumstances, there are sometimes justifiable reasons to act outside the contract procedure regulations. These include the following reasons:

- I. The work, goods or materials are urgently required, and loss would be entailed by delay arising from advertising;
- II. The work, goods or materials required are of such special nature that no advantage would accrue by inviting competitive tenders;
- III. There is no effective competition for the goods or materials required by reason of the fixing of prices under statutory authority or that such goods or materials are patented or proprietary articles or materials;
- IV. Transactions, which, because of special circumstances, may (either individually or as a class) be excepted from time to time by the Cabinet of the Council.

10.2 In such circumstances, prior written approval of the Deputy Chief Executive (S151) is required and Cabinet will be informed. Below is a list of the Procurement Waivers utilised during the third quarter of this financial year:

Ref	Subject of the Waiver	Approximate Value £	Reason Code
1	ICT Opentext RKYV Document Management System software maintenance renewal.	£18k	I, II and III
2	ICT – IDOX Core System Software Licence and maintenance.	£92k	I, II and III
3	Housing – Electronic Housing Management System, now Housing Enterprise, provided by MRI, formerly Orchard Housing System.	£48k	II
4	Housing – Housing Jigsaw Software, used for Housing Options.	£10k	I
5	HR & Payroll – Zellis Software, extension to contract until new CRM is in place and future requirements are understood.	£118k	I and II
6	HRA – Link Group – financial options appraisal for largescale development works	£15k	I and II
7	Leisure – Renewal of Public Surveillance System (PSS) CCTV at Lords Meadow	£15k	II

11.0 Conclusion

- 11.1 Members are asked to note the Revenue and Capital Outturn figures for the financial year 2022/23 and agree the proposed transfers to and from Earmarked Reserves of both surplus funds generated by in-year savings from both the General Fund and the HRA and funding required to offset planned or additional expenditure where necessary.
- 11.2 In addition, Members are requested to approve the ongoing projects on the 2022/23 Capital Programme be rolled forward into the 2023/24 Capital Programme.
- 11.3 Finally, Members are asked to note the use of Procurement Waivers as outline in Section 10.
- 11.4 Achieving an Outturn position close to budget is a significant achievement given the legacy impacts of Covid-19, the Cost of Living Crisis and the implications of the pay award settlement on the finances and is a credit to the financial management of the organisation.

Financial Implications

Good financial management and administration underpin the entire document. A surplus or deficit on the Revenue Budget will impact on the Council's General Fund balances. The Council's financial position is constantly reviewed to ensure its continued financial health.

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.

Members will be aware that the Council continues to face a financially difficult and uncertain future. As such, the Strategic Risk Register (monitored by Audit Committee) includes a specific risk relating to this issue (CR7).

Impact on Climate Change

The General Fund, Capital Programme and the Housing Revenue Account all contain significant investment in order to work towards the Council's Carbon Reduction Pledge.

Equalities Impact Assessment

No equality issues identified for this report

Relationship to 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 into 2023/24. The Outturn Report indicates how the Council's resources have been used to support the delivery of budgetary decisions

Section 3 – Statutory Officer sign-off/mandatory checks

Statutory Officer: Andrew Jarrett

Agreed by or on behalf of the Section 151

Date: 23/05/2023 via Leadership Team meeting

Statutory Officer: Maria De Leburne

Agreed on behalf of the Monitoring Officer

Date: 23/05/2023 via Leadership Team meeting

Chief Officer: Stephen Walford

Agreed by or on behalf of the Chief Executive/Corporate Director

Date: 23/05/2023 via Leadership Team meeting

Performance and risk: Dr Stephen Carr

Agreed by the Corporate Performance & Improvement Manager

Date: 24/05/2023

Cabinet member notified: No – awaiting confirmation of new Portfolio Holder.

Section 4 - Contact Details and Background Papers

Contact: Paul Deal, Corporate Manager for Finance, Property and Climate Change

Email: pdeal@middevon.gov.uk

Telephone: 01884 23(4254)

Background papers: Quarterly Monitoring reports to Cabinet
2022/23 Budget Report to Cabinet

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

	Budget 2022/23 £	Actual 2022/23 £	Variance 2022/23 £	To / (From) Earmarked Reserves 2022/23 £	variation after Earmarked Reserves 2022/23 £
Community Development	208,820	208,997	177	0	177
Corporate Management	1,702,694	1,006,330	(696,364)	(1,062,800)	(1,759,164)
Car Parks	(489,680)	(529,139)	(39,459)	25,000	(14,459)
Customer Services	749,318	706,394	(42,924)	0	(42,924)
Public Health	948,074	786,404	(161,670)	52,231	(109,439)
Finance and Procurement	773,070	794,864	21,794	(16,720)	5,074
Grounds Maintenance	559,523	528,245	(31,278)	(11,316)	(42,594)
General Fund Housing	269,192	175,628	(93,564)	5,099	(88,465)
Human Resources	616,470	510,636	(105,834)	0	(105,834)
I.T. Services	1,337,150	1,361,715	24,565	(40,891)	(16,326)
Legal and Democratic Services	1,182,601	1,069,825	(112,776)	0	(112,776)
Planning and Regeneration	1,921,549	6,102	(1,915,447)	1,756,318	(159,129)
Property Services	1,610,240	1,070,756	(539,484)	542,785	3,301
Revenues and Benefits	608,000	461,461	(146,539)	(19,999)	(166,538)
Recreation and Sport	903,485	1,482,360	578,875	35,867	614,742
Waste Services	1,905,790	2,880,908	975,118	(761,219)	213,898
ALL GENERAL FUND SERVICES	14,806,296	12,521,486	(2,284,810)	504,355	(1,780,455)
Net recharge to HRA	(1,714,560)	(1,565,938)	148,622	0	148,622
Statutory Adjustments (Capital Charges)	686,660	2,868,262	2,181,602	96,720	2,278,323
NET COST OF SERVICES	13,778,396	13,823,811	45,415	601,075	646,490
					0
Finance Lease Interest Payable	152,600	156,995	4,395	0	4,395
Interest Charged Between GF and HRA	(41,952)	(39,450)	2,502	0	2,502
Interest Receivable / Payable on Other Activities	(35,405)	85,612	121,017	0	121,017
Interest Receivable on Investments	(915,256)	(1,401,464)	(486,208)	0	(486,208)
Transfers into Earmarked Reserves (see Appendix 3)	1,759,064	5,507,521	3,748,457	27	3,748,484
Transfers from Earmarked Reserves (see Appendix 3)	(4,436,287)	(8,003,059)	(3,566,772)	0	(3,566,772)
Revenue contribution to fund 2022/23 Capital Programme	0	581,861	581,861	(581,861)	0
TOTAL EXPENDITURE	10,261,160	10,711,828	450,668	19,241	469,909
FUNDED BY:-					
Business Rates					
Non-Domestic Rates	(1,082,910)	(1,223,594)	(140,684)	0	(140,684)
S31 Grant associated with Covid-19 Reliefs	(2,449,280)	(2,328,582)	120,698	162,445	283,143
Non-Domestic Rates Prior Year (Surplus)/Deficit	1,677,640	1,648,280	(29,360)	0	(29,360)
Business Rates Benefit from Devon Pool	0	(168,000)	(168,000)	0	(168,000)
Council Tax					
Council Tax - (Band D at £213.84)	(6,523,930)	(6,523,929)	1	0	1
Collection Fund Prior Year (Surplus)/Deficit	(401,030)	(401,035)	(5)	0	(5)
S31 Grant - Family Annexe	(21,000)	(34,484)	(13,484)	0	(13,484)
Unringfenced Grants					
New Homes Bonus Grant	(719,072)	(719,072)	0	0	0
Rural Services Delivery Grant	(489,742)	(489,742)	0	0	0
Lower Tier Services Grant	(99,272)	(101,242)	(1,970)	0	(1,970)
2022/23 Services Grant	(152,564)	(152,564)	0	0	0
Other Grants	0	(27,842)	(27,842)	0	(27,842)
TOTAL FUNDING	(10,261,160)	(10,521,806)	(260,646)	162,445	(98,201)
NET INCOME AND EXPENDITURE	0	190,022	190,022	181,686	371,708

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GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Community Development

Code	Community and Development	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	86,560	87,162	602	0.7%
2000	Premises	47,980	63,147	15,167	31.6%
3000	Transport	0	0	0	0.0%
4000	Supplies and Services	161,570	152,030	(9,540)	-5.9%
Total Direct Expenditure		296,110	302,338	6,228	2.1%
7000	External Income	(87,290)	(93,341)	(6,051)	-6.9%
Net Direct Expenditure		208,820	208,997	177	0.1% (a)
Total Community and Development Expenditure		208,820	208,997	177	0.1%
Community and Development - Service units					
CD200	Community Development	138,500	138,500	0	0.0%
CD300	Tiverton Pannier Market	70,320	71,219	899	1.3%
CD305	Market - Electric Nights	0	(722)	(722)	0.0%
CD400	Crediton Market Square	0	0	0	0.0%
Total Community and Development Expenditure		208,820	208,997	177	0.1%
				£	£
Total Expenditure Variation					177 (a)
Major Cost Changes					
Major Cost Savings					
					0
Major Changes in Income Levels					
					0
Minor Variations					
					177
Total Expenditure Variation					177 (a)
EARMARKED RESERVES					
Utilised 2022/23					
Proposed contribution c/fwd to 2023/24					
					0
Net movement in earmarked reserves					
					0
Total Expenditure variation after Earmarked Reserves					177

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Corporate Management

Code	Corporate	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	1,487,354	1,495,763	8,409	0.6%
2000	Premises	0	0	0	0.0%
3000	Transport	1,200	1,262	62	5.2%
4000	Supplies and Services	214,140	2,621,947	2,407,807	1124.4%
Total Direct Expenditure		1,702,694	4,118,973	2,416,279	141.9%
7000	External Income	0	(3,112,643)	(3,112,643)	0.0%
Net Direct Expenditure		1,702,694	1,006,330	(696,364)	-40.9% (a)
Total Corporate Expenditure		1,702,694	1,006,330	(696,364)	-40.9%
Corporate Management Service Units					
CM100	Leadership Team	534,019	514,415	(19,604)	-3.7%
CM205	Performance and Improvement	0	82,883	82,883	0.0%
CM210	Data Protection	100,260	66,313	(33,947)	-33.9%
CM300	Corporate Fees/charges	258,730	(356,549)	(615,279)	-237.8%
CM310	Corporate Performance	0	0	0	0.0%
CM340	Unison	8,205	1,917	(6,288)	-76.6%
CM350	Housing Commission	0	(97,200)	(97,200)	0.0%
CM600	Pension Backfunding	801,480	794,551	(6,929)	-0.9%
Total Corporate Expenditure		1,702,694	1,006,330	(696,364)	-40.9%
Total Expenditure Variation					(696,364) (a)
Major Cost Changes					
CM205	Salary costs for new posts			82,700	
CM210	Consultancy costs as interim supprt			7,200	
CM100	Executive Assistant post not budgeted			15,300	
CM300	Overspend on bank transaction fees			30,700	
CM300	Additional external audit fees - Previous years			9,500	
CM300	Additional external audit fees - Current financial year			22,000	
CM300	Adjustment to impairment provision			2,341,500	
					2,508,900
Major Cost Savings					
CM210	Salary savings due to restructure			(40,500)	
CM100	Recharge of salaries to capital project			(23,500)	
CM100	Salary underspend excl. Executive Assistant post			(7,500)	
CM300	Apprenticeship levy underspend			(8,000)	
CM300	Underspend in Unison budget			(6,280)	
CM300	Underspend on past service costs - pension			(5,500)	
CM300	Bad Debt Provision for the year has reduced to reflect lower levels of long term debt			(10,000)	
					(101,280)
Major Changes in Income Levels					
CM300	Corporate VAT refund			(2,998,700)	
CM350	Devon Housing Commission Pool - Contributions			(97,200)	
					(3,095,900)
Minor Variances					(8,084)
Total Expenditure Variation					(696,364) (a)
EARMARKED RESERVES					
Utilised 2022/23					
CM300	EQ791 – Post Covid-19 Income Recovery - no longer required			(500,000)	
CM300	EQ769 – Waste Infrastructure – partial offset of impairment adjustment			(660,000)	
Proposed contribution c/fwd to 2023/24					
CM350	ER011 - Devon Housing Commission Pool			97,200	
Net movement in earmarked reserves					(1,062,800)
Total Expenditure variation after Earmarked Reserves					(1,759,164)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Car Parks

Code	Car Parks	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	0	0	0	0.0%
2000	Premises	214,450	229,066	14,616	6.8%
3000	Transport	0	0	0	0.0%
4000	Supplies and Services	71,400	86,337	14,937	20.9%
Total Direct Expenditure		285,850	315,403	29,553	10.3%
7000	External Income	(775,530)	(844,542)	(69,012)	-8.9%
Net Direct Expenditure		(489,680)	(529,139)	(39,459)	-8.1% (a)
Total Car Park Expenditure		(489,680)	(529,139)	(39,459)	-8.1%
Car Park - Service units					
CP520	Multi-Storey Car Park (MSCP)	(94,980)	(63,072)	31,908	-33.6%
CP530	Amenity Car Parks	16,740	18,993	2,253	13.5%
CP540	Paying Car Parks	(411,440)	(485,060)	(73,620)	17.9%
Total Car Park Expenditure		(489,680)	(529,139)	(39,459)	-8.1%
				£	£
Total Expenditure Variation					(39,459) (a)
Major Cost Changes					
CP540	Additional income collection fees			16,000	56,000
Major Cost Savings					
CP520	Specific maintenance projects underspend (off-set by EMR)			(25,000)	(25,000)
Major Changes in Income Levels					
CP540	Increase in pay & display income			(12,000)	
CP540	Increase in permit income			(37,000)	
CP540	Increased income from penalty charge notices			(19,000)	(68,000)
Minor Variations					(2,459)
Total Expenditure Variation					(39,459) (a)
EARMARKED RESERVES					
Utilised 2022/23					
Proposed contribution c/fwd to 2023/24					
CP520	EQ706 - Specific project maintenance underspend			25,000	
Net movement in earmarked reserves					25,000
Total Expenditure variation after Earmarked Reserves					(14,459)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Customer Services

Code	Customer Services	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	693,218	654,283	(38,936)	-5.6%
2000	Premises	0	0	0	0.0%
3000	Transport	1,290	0	(1,290)	-100.0%
4000	Supplies and Services	54,810	52,352	(2,458)	-4.5%
Total Direct Expenditure		749,318	706,634	(42,684)	-5.7%
7000	External Income	0	(240)	(240)	0.00%
Net Direct Expenditure		749,318	706,394	(42,924)	-5.7% (a)
Total Customer Services Expenditure		749,318	706,394	(42,924)	-5.7%
Customer Services - Service units					
CS200	Communications	97,580	107,346	9,766	10.0%
CS900	Central Photocopying	4,530	3,194	(1,336)	-29.5%
CS902	Central Postage	19,190	27,418	8,228	42.9%
CS930	Customer First Management	176,572	185,201	8,629	4.9%
CS932	Customer First	451,446	383,236	(68,210)	-15.1%
Total Customer Services Expenditure		749,318	706,394	(42,924)	-5.7%
				£	£
Total Expenditure Variation					(42,924) (a)
CS200 Pay award and software costs				9,700	
CS902 Equipment purchase and Maintenance costs				8,200	
CS930 Pay award and overtime costs				10,200	
					28,100
Major Cost Savings					
CS932 Salary underspend due to vacancies				(55,660)	
CS932 Supplies and Services underspend				(12,200)	
					(67,860)
Major Changes in Income Levels					
					0
Minor Variations					(3,164)
Expenditure Variation					(42,924) (a)
EARMARKED RESERVES					
Utilised 2022/23					
Proposed contribution c/fwd to 2023/24					
Net movement in earmarked reserves					0
Total Expenditure variation after Earmarked Reserves					(42,924)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Public Health

Code	Public Health	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	945,570	888,317	(57,253)	-6.1%
2000	Premises	236,640	324,120	87,480	37.0%
3000	Transport	29,944	25,200	(4,744)	-15.8%
4000	Supplies and Services	120,640	167,104	46,464	38.5%
	S106 Expenditure	0	0	0	0.0%
	Total Direct Expenditure	1,332,794	1,404,741	71,947	5.4%
7000	External Income	(384,720)	(500,219)	(115,499)	-30.0%
	S106 contributions	0	(118,117)	(118,117)	0.0%
	Net Direct Expenditure	948,074	786,404	(161,670)	-17.1% (a)
	Total Public Health Expenditure	948,074	786,404	(161,670)	-17.1%
	Public Health - Service units				
CB100	Cemeteries	(85,640)	(70,774)	14,866	17.4%
CB101	Cemetery Lodge	(7,560)	(7,502)	58	0.8%
CB110	Bereavement Services	25,970	27,244	1,274	4.9%
PS200	CCTV Initiatives	16,390	91,701	75,311	459.5%
PH250	Community Safety	6,070	1,925	(4,145)	-68.3%
PH252	Building Safer Community Fund	0	1,327	1,327	0.0%
PH260	Food Protection	(1,400)	(2,224)	(824)	-58.9%
PH270	Water Quality Monitoring	(23,940)	(13,846)	10,094	42.2%
EE360	Dog Warden	3,990	3,985	(5)	-0.1%
ES360	Dog Warden	0	0	0	0.0%
OS450	Parks and Open Spaces	74,260	79,032	4,772	6.4%
ES450	Parks and Open Spaces	0	0	0	0.0%
OS455	Amory Park	49,300	17,225	(32,075)	-65.1%
ES455	Amory Park	0	0	0	0.0%
OS460	Play Areas	56,630	126,288	69,658	123.0%
PH500	Emergency Planning	7,500	7,462	(38)	-0.5%
PH550	Licensing	(115,650)	(110,530)	5,120	4.4%
FM580	Pool Car Running Costs	1,884	5,648	3,764	199.8%
PH600	Pest Control	2,500	870	(1,630)	-65.2%
PH660	Control of Pollution	17,300	(97,373)	(114,673)	-662.8%
PH670	Local Air Pollution	(10,050)	(9,468)	582	5.8%
EE730	Environmental Enforcement	137,150	137,862	712	0.5%
PH733	Environmental Health	655,180	476,470	(178,710)	-27.3%
PH740	Licensing Unit	139,680	128,828	(10,852)	-7.8%
	Total Public Health Expenditure	948,074	786,404	(161,670)	-17.1%
				£	£
	Total Expenditure Variation				(161,670) (a)
	Major Cost Changes				
PH733	Public Health agency overspend to cover vacant posts (off-set by salary underspend & external grant funding)			64,000	
PH740	Licensing agency overspend to cover vacant posts (off-set by salary underspend)			34,000	
PS200	CCTV Town Centre management project spend (off-set by EMR)			78,400	
OS460	Play Areas maintenance overspend (partially off-set by EMR)			41,000	
OS460	Contribution towards play area Chestnut Drive now under Parish control (off-set by EMR)			29,784	
					247,184
	Major Cost Savings				
PH733	Public Health salary underspend due to vacant posts (off-set with agency costs above)			(102,000)	
PH740	Licensing salary underspend due to vacant posts (off-set with agency costs above)			(45,000)	
CB100	Cemetery specific project maintenance underspend (off-set by EMR)			(12,000)	
OS445	Amory Park specific project maintenance underspend (off-set by EMR)			(35,000)	
					(194,000)
	Major Changes in Income Levels			£	£
CB100	Cemetery income down against budget			19,000	
PH733	Contain Outbreak Management Fund (COMF) grant income received (off-set by EMR)			(55,000)	
PH733	Homes for Ukraine grant funding			(80,000)	
PH260	Income down for Private water sampling due to staffing vacancies			17,000	
					(99,000)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Public Health

Minor Variations		263
SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS		(45,553)
PH660	S106 receipts (see EMR below) Control of Pollution	(118,117)
Total Expenditure Variation		(163,670) (a)
EARMARKED RESERVES		
Utilised 2022/23		
EE730	EQ710 - Purchase of body cameras	(1,920)
EE730	EQ756 - Vehicle maintenance and damage costs	(1,115)
PS200	EQ709 - CCTV Town Centre management project	(78,400)
OS460	EQ767 - Play Area maintenance overspend	(33,000)
OS460	EQ653 - Contribution towards play area Chestnut Drive	(29,784)
PH733	ER003 - COMF utilisation towards budgeted staffing costs	(26,049)
Proposed contribution c/fwd to 2023/24		
PH660	S106 - Air Quality	118,117
FM580	EQ756 - Reduced vehicle maintenance and damage costs	2,381
CB100	EQ766 - Cemetery specific project maintenance underspend	12,000
OS455	ER005 - Amory Park specific project maintenance underspend	35,000
PH733	ER003 - COMF grant income received	55,000
Net movement in earmarked reserves before statutory adjustments		52,231
Total Expenditure variation after Earmarked Reserves		(111,439)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Finance and Procurement

Code	Finance and Procurement	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	567,210	583,829	16,619	2.9%
2000	Premises	0	0	0	0.0%
3000	Transport	250	0	(250)	-100.0%
4000	Supplies and Services	206,110	217,989	11,879	5.8%
Total Direct Expenditure		773,570	801,818	28,248	3.7%
7000	External Income	(500)	(6,954)	(6,454)	-1290.74%
Net Direct Expenditure		773,070	794,864	21,794	2.8% (a)
Total Finance and Procurement Expenditure		773,070	794,864	21,794	2.8%
Finance and Procurement - Service units					
FP100	Accountancy Services	478,460	493,817	15,357	3.2%
FP200	Internal Audit	97,480	93,791	(3,689)	-3.8%
FP300	Procurement	101,340	103,444	2,104	2.1%
FP400	Purchase Ledger	48,460	52,879	4,419	9.1%
FP500	Sales Ledger	47,330	50,933	3,603	7.6%
Total Finance and Procurement		773,070	794,864	21,794	2.8%
				£	£
Total Expenditure Variation					21,794 (a)
FP100	Salary costs related to pay award			18,000	
FP100	AIM & ACR Software Upgrade to version 13			20,070	
					38,070
Major Cost Savings					
FP100	Reduced CPD training requirement in 2022-23			(3,470)	
FP100	General consultancy not required in 2022-23			(3,000)	
FP300	Partnership working underspend			(3,660)	
FP100	Reduced requirement on Books/Publications/Newspapers spend			(2,280)	
					(12,410)
Major Changes in Income Levels					
					0
Minor Variations					
					(3,866)
Total Expenditure Variation					21,794 (a)
EARMARKED RESERVES					
Utilised 2022/23					
FP100	EQ749 - AIM & ACR Software Upgrade to version 13			(16,720)	
Proposed contribution c/fwd to 2023/24					
Net movement in earmarked reserves					(16,720)
Total Expenditure variation after Earmarked Reserves					5,074

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Grounds Maintenance

Code	Grounds Maintenance	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	501,150	490,065	(11,085)	-2.2%
2000	Premises	0	0	0	0.0%
3000	Transport	84,717	85,564	847	1.0%
4000	Supplies and Services	22,940	49,405	26,465	115.4%
	Total Direct Expenditure	608,807	625,033	16,226	2.7%
7000	External Income	(49,284)	(96,788)	(47,504)	-96.39%
	Net Direct Expenditure	559,523	528,245	(31,278)	-5.6% (a)
	Total Grounds Maintenance Expenditure	559,523	528,245	(31,278)	-5.6%
	Grounds Maintenance - Service units				
GM960	Grounds Maintenance	559,523	528,245	(31,278)	-5.6%
	Total Grounds Maintenance Expenditure	559,523	528,245	(31,278)	-5.6%
				£	£
	Total Expenditure Variation				(31,278) (a)
	Major Cost Changes				
GM960	Agency costs to cover vacancies			28,520	
GM960	Purchases of small plant and equipment			21,500	
	Major Cost Savings				
GM960	Salary savings due to vacancies			(32,750)	
					(32,750)
	Major Changes in Income Levels				
GM960	Additional internal income			(31,000)	
GM960	Proceeds from sale of grave digger			(9,000)	
GM960	Additional grass cutting contributions and sponsorship			(7,350)	
					(47,350)
	Minor Variations				(1,198)
	Total Expenditure Variation				(31,278) (a)
	EARMARKED RESERVES				
	Utilised 2022/23				
	EQ760 - Purchase of hedge trimmer flail			(15,540)	
	EQ760 - Purchase of trailer			(3,200)	
	EQ756 - Vehicle maintenance and damage costs			(1,576)	
	Proposed contribution c/fwd to 2023/24				
	EQ760 - Sale proceeds used to purchase capital replacement			9,000	
	Net movement in earmarked reserves				(11,316)
	Total Expenditure variation after Earmarked Reserves				(42,594)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

General Fund Housing

Code	General Fund Housing	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	407,477	438,514	31,037	7.6%
2000	Premises	22,240	14,808	(7,432)	-33.4%
3000	Transport	7,300	3,950	(3,350)	-45.9%
4000	Supplies and Services	438,305	758,734	320,429	73.1%
	Total Direct Expenditure	875,322	1,216,006	340,684	38.9%
7000	External Income	(606,130)	(1,040,377)	(434,247)	-71.64%
	Net Direct Expenditure	269,192	175,628	(93,564)	-34.8% (a)
	Total General Fund Housing Services Expenditure	269,192	175,628	(93,564)	-34.8%
	General Fund Housing - Service units				
PH320	Housing and Homelessness Advice	(59,490)	33,449	92,939	156.2%
PH325	Homes for Ukraine	0	0	0	0.0%
PH345	Rough Sleeping Initiative	35,380	(78,726)	(114,106)	-322.5%
PH349	Domestic Abuse Duty	9,875	(35,625)	(45,500)	-460.8%
HG350	Community Alarms	(91,433)	(91,917)	(484)	-0.5%
PH373	Homelessness and Enabling Team	329,750	334,247	4,497	1.4%
PH376	Ivor Macey House Project	45,110	13,377	(31,733)	-70.3%
PH377	1 Belmont Road	0	103	103	0.0%
PH378	5 St Paul's Street	0	721	721	0.0%
	Total General Fund Housing Services Expenditure	269,192	175,628	(93,564)	-34.8%
	Total Expenditure Variation			£	£
					(93,564) (a)
	Major Cost Changes				
PH373	Housing Options staffing overspend on agency and recruitment costs (off-set by EMR)			14,100	
PH320	Homelessness supplies & services overspend due to increase cost for temp accommodation (partially off-set by grant income & EMR)			353,200	
					367,300
	Major Cost Savings				
PH376	Ivory Macey House homelessness expenditure underspend (off-set overall Homelessness overspend)			(17,000)	
PH376	Underspend on supplies & services due to termination of YMCA contract as now done in-house (off-set by EMR)			(9,000)	
					(26,000)
	Major Changes in Income Levels				
PH320/PH376	Increased income from licence rents received from Homelessness temp accommodation			(161,700)	
PH320	Additional Homelessness support grant received			(31,845)	
PH320	Asylum grant received			(18,000)	
PH325	Homes for Ukraine income received to off-set HFU scheme			(35,757)	
PH345	Rough sleepers initiative grant received			(129,310)	
PH349	Domestic Abuse grant received			(37,760)	
PH373	Homes for Ukraine income to off-set Homelessness staffing costs			(7,953)	
PH354	Additional MEES grant & other small general fund grant repayments received			(11,500)	
					(433,825)
	Minor Variations				(666)
	Total Expenditure Variation				(93,191) (a)
	EARMARKED RESERVES				
	Utilised 2022/23				
PH373	ER002 - MEES funding to off-set salary overspend in Homelessness			(3,901)	
	Proposed contribution c/fwd to 2023/24				
PH376	EQ742 - YMCA contract underspend			9,000	
	Net movement in earmarked reserves				5,099
	Total Expenditure variation after Earmarked Reserves				(88,092)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Human Resources

Code	Human Resources	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	494,370	490,631	(3,739)	-0.8%
2000	Premises	0	0	0	0.0%
3000	Transport	2,230	2,174	(56)	-2.5%
4000	Supplies and Services	119,870	38,814	(81,056)	-67.6%
Total Direct Expenditure		616,470	531,619	(84,851)	-13.8%
7000	External Income	0	(20,984)	(20,984)	0.00%
Net Direct Expenditure		616,470	510,636	(105,834)	-17.2% (a)
Total Human Resources Expenditure		616,470	510,636	(105,834)	-17.2%
Human Resources - Service units					
HR100	Human Resources	456,640	369,312	(87,328)	-19.1%
HR200	Staff Development Training	25,000	11,086	(13,914)	-55.7%
HR300	Payroll	40,960	48,178	7,218	17.6%
HR400	Learning and Development	53,430	41,822	(11,608)	-21.7%
HR600	Health and Safety Officer	40,440	40,237	(203)	-0.5%
Total Human Resources Expenditure		616,470	510,636	(105,834)	-17.2%
Total Expenditure Variation				£	£
					(105,834) (a)
HR300	Pay award and additional pay			7,950	
					7,950
Major Cost Savings					
HR100	Salary saving due to vacancy			(16,970)	
HR100	Upgrade to HR software no longer migrating to cloud			(68,700)	
HR100	Consultancy costs for ER support not required			(6,000)	
HR400	Learning & Development software platform cost allocated to correct year			(10,200)	
					(101,870)
Major Changes in Income Levels					
Apprentice funding from Exeter College, Petroc and Department for Education				(10,500)	(10,500)
Minor Variations					
					(1,414)
Total Expenditure Variation					(105,834) (a)
EARMARKED RESERVES					
Utilised 2022/23					
Proposed contribution c/fwd to 2023/24					
Net movement in earmarked reserves					0
Total Expenditure variation after Earmarked Reserves					(105,834)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

ICT Services

Code	ICT Services	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	704,640	671,296	(33,344)	-4.7%
2000	Premises	0	0	0	0.0%
3000	Transport	970	541	(429)	-44.2%
4000	Supplies and Services	632,140	700,557	68,417	10.8%
Total Direct Expenditure		1,337,750	1,372,394	34,644	2.6%
7000	External Income	(600)	(10,680)	(10,080)	-1679.93%
Net Direct Expenditure		1,337,150	1,361,715	24,565	1.8% (a)
Total ICT Services Expenditure		1,337,150	1,361,715	24,565	1.8%
ICT - Service units					
IT100	Gazetteer Management	76,400	59,818	(16,582)	-21.7%
IT200	IT Projects	0	171,491	171,491	0.0%
IT300	Central Telephones	37,100	40,625	3,525	9.5%
IT400	ICT Network and Hardware	98,440	81,234	(17,206)	-17.5%
IT500	ICT Software Support and Maint.	315,290	292,870	(22,420)	-7.1%
IT600	ICT Staff Unit	381,100	442,415	61,315	16.1%
IT700	Cyber Security	151,380	58,006	(93,374)	-61.7%
IT800	Phoenix House Printing	11,300	12,482	1,182	10.5%
IT900	Digital Services	266,140	202,773	(63,367)	-23.8%
Total ICT Services Expenditure		1,337,150	1,361,715	24,565	1.8%
Total Expenditure Variation				£	£
					24,565 (a)
Major Cost Changes					
IT200	IT projects moved from Capital - fully EMR funded			171,490	
IT600	Pay award and move of post from IT900 to IT600			27,690	
IT600	Revs & Bens support costs			35,340	
					234,520
Major Cost Savings					
IT100	Salary saving due to vacancy			(12,860)	
IT400	Data lines now partially charged direct to services			(14,440)	
IT500	Multi-Factor Authentication reduced in year costs			(12,000)	
IT500	Reduced software costs			(10,700)	
IT700	Delayed IT Health Check - underspend move to EMR			(9,000)	
IT700	Delayed Disaster Recovery - underspend moved to EMR			(78,000)	
IT900	Salary saving due to vacant post and post moved to IT600. £43.6k moved to EMR			(66,500)	
					(203,500)
Major Changes in Income Levels					
					0
Minor Variations					
					(6,455)
Total Expenditure Variation					24,565 (a)
EARMARKED RESERVES					
Utilised 2022/23					
IT200	ER001 - Cyber Grant expenditure			(13,973)	
IT200	EQ755 - Capital projects - costs deemed to revenue			(5,684)	
IT200	EQ655 - Project spend funded by EQ655			(151,834)	
Proposed contribution c/fwd to 2023/24					
IT900	EQ655 - Salary saving - post removed			43,600	
IT700	EQ655 - Disaster Recovery - delayed implementation			87,000	
Net movement in earmarked reserves					(40,891)
Total Expenditure variation after Earmarked Reserves					(16,326)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Legal and Democratic Services

Code	Legal and Democratic Services	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	700,873	757,369	56,496	8.1%
2000	Premises	0	22,697	22,697	0.0%
3000	Transport	15,600	5,614	(9,986)	-64.0%
4000	Supplies and Services	485,828	624,998	139,170	28.6%
Total Direct Expenditure		1,202,301	1,410,678	208,377	17.3%
7000	External Income	(19,700)	(340,853)	(321,153)	-1630.22%
Net Direct Expenditure		1,182,601	1,069,825	(112,776)	17.3% (a)
Total Legal and Democratic Services		1,182,601	1,069,825	(112,776)	17.3%
Legal and Democratic Services - Service units					
LD100	Electoral Registration	218,278	175,074	(43,204)	-19.8%
LD200	Election costs - Parishes	0	136	136	0.0%
LD201	Election costs - District	0	15,682	15,682	0.0%
LD202	Election costs - General	0	21,596	21,596	0.0%
LD204	Election costs - County	0	(4,899)	(4,899)	0.0%
LD208	Neighbourhood Planning Referendum	0	5	5	0.0%
LD300	Democratic Rep and Management	389,968	355,200	(34,768)	-8.9%
LD400	Committee Services	154,694	147,925	(6,769)	-4.4%
LD600	Legal Services	419,661	359,102	(60,559)	-14.4%
Total Legal and Democratic Services		1,182,601	1,069,820	(112,781)	
Total Expenditure Variation				£	£
					(112,781) (a)
Major Cost Changes					
LD100	Unbudgeted spend on consultancy for parish boundary review			26,019	
LD201	Unbudgeted spend on 2022 district by-election, plus early spend on 2023 district elections			15,682	
LD202	Unfunded spend allocated to parliamentary by-election			21,596	
LD600	Agency costs			24,130	
					87,427
Major Cost Savings					
LD100	Salary underspend due to budgeted temporary Elections post not being used			(30,000)	
LD100	Underspends on printing, postage & stationery			(16,000)	
LD300	Underspends on Member allowances, mileage & internet access payments			(25,500)	
LD600	Salary underspend - 2 vacant posts			(74,350)	
					(145,850)
Major Changes in Income Levels					
LD100	Electoral Integrity Programme funding not budgeted for			(16,239)	
LD600	Increased income S106 and Planning Fees			(26,275)	
					(42,514)
Minor Variations					
					(11,844)
Total Expenditure Variation					(112,781) (a)
EARMARKED RESERVES					
Utilised 2022/23					
Proposed contribution c/fwd to 2023/24					
Net movement in earmarked reserves (other than budgeted)					0
Total Expenditure variation after Earmarked Reserves					(112,781)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Planning and Regeneration

Code	Planning and Regeneration	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	2,005,419	2,121,145	115,726	5.8%
2000	Premises	0	0	0	0.0%
3000	Transport	24,110	9,927	(14,183)	-58.8%
4000	Supplies and Services	1,362,500	1,312,603	(49,897)	-3.7%
	S106 Expenditure	0	289,089	289,089	0.0%
	Total Direct Expenditure	3,392,029	3,732,764	340,735	10.0%
7000	External Income	(1,470,480)	(1,346,267)	124,213	8.4%
	S106 Contributions	0	(1,204,941)	(1,204,941)	0.0%
	Grant funding	0	(1,175,454)	(1,175,454)	0.0%
	Net Direct Expenditure	1,921,549	6,102	(1,915,447)	-99.7% (a)
	Total Planning and Regeneration Expenditure	1,921,549	6,102	(1,915,447)	-99.7%
	Planning and Regeneration - Service units				
PR100	Building Regulations	16,490	29,434	12,944	78.5%
PR110	Enforcement	92,800	212,369	119,569	128.8%
PR200	Development Control	219,830	(678,612)	(898,442)	-408.7%
PR210	Local Land Charges	(24,561)	(22,142)	2,419	9.8%
PR220	Tiverton EUE	58,050	75,682	17,632	30.4%
PR225	Garden Village Project	309,690	260,497	(49,193)	-15.9%
PR227	J28 Feasibility	0	(387,453)	(387,453)	0.0%
PR401	Reopening High Street Fund	0	(4)	(4)	0.0%
PR402	Cullompton HAZ	278,040	17,691	(260,349)	-93.6%
PR403	Shared Prosperity Fund	0	(50,278)	(50,278)	0.0%
PR420	Tiverton Town Centre Regen Project	0	450	450	0.0%
PR600	Forward Planning Unit	306,890	297,170	(9,720)	-3.2%
PR810	Statutory Development Plan	234,760	12,427	(222,333)	-94.7%
PR820	Assets of community value	0	61	61	0.0%
PR900	Dangerous Buildings And Trees	900	14	(886)	-98.4%
	Total Planning and Regeneration Expenditure	1,921,549	6,102	(1,915,447)	-99.7%
	Total Expenditure Variation			£ (1,915,447)	(a)
	Major Cost Changes				
PR100	Share of Building Control Partnership costs			20,000	
PR110	Staffing and Agency cover (£126k funded by EMR release, see below)			130,500	
PR200	Staffing and Agency cover (£25.5k funded by EMR release, see below)			69,000	
PR200	Planning appeal costs (£100k funded by EMR release, see below)			132,000	
PR227	Project spend (funded by EMR release, see below)			412,547	
PR403	Project spend (funded by grant, see below)			31,120	
PR600	Spend on Joint Strategy procurement MDDC, Teignbridge DC, Exeter & EDDC			27,000	
PR600	Practical advice on how to support Community Land Trust (funded by EMR release, see below)			16,000	
				838,167	
	Major Cost Savings				
PR100	Staff vacancies			(49,500)	
PR225	Delayed project spend (funds returned to EMR, see below)			(49,193)	
PR400	Staffing vacancies (£23,750 returned to EMR, see below)			(76,500)	
PR400	Underspend and delayed spend on Growth & Economic Development projects (£17,708 transferred to EMR for spend in future years, see below)			(53,500)	
PR400	Delayed spend on Crediton Masterplan (funds returned to EMR, see below)			(60,000)	
PR402	Delayed spend on Cullompton HAZ (funds returned to EMR, see below)			(260,349)	
PR600	Underspend on Neighbourhood Plan work(funds returned to EMR, see below)			(10,540)	
PR810	Delayed spend on Local Plan (funds returned to EMR, see below)			(161,073)	
PR810	Repurpose of spend to Tiverton TC Masterplan which will now be incurred in 2023/24 (Funds to be transferred to EMR)			(61,260)	
				(732,416)	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Planning and Regeneration

Major Changes in Income Levels		
PR100	Income less than budgeted	41,000
PR200	Income greater than budgeted (£10,400 contributed to EMR, see below)	(161,500)
PR200	Biodiversity Net Gain Grant	(26,807)
PR227	Grant receipt (transferred to EMR, see below)	(800,000)
PR403	Grant receipt (less expenditure in year transferred to EMR, see below)	(81,398)
PR600	Income from former GESP partnership to fund the Joint Strategy work (£2,943 transferred to EMR, see below)	(29,943)
		(1,058,648)
	Minor Variations	(46,697)
	SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS	(999,594)
PR200	Net S106 Receipts and Grants (also see EMR below)	(915,852)
	Total Expenditure Variation	(1,915,447) (a)
	EARMARKED RESERVES	
	Utilised 2022/23	
PR110	EQ790 - Agency staffing for Enforcement	(126,000)
PR200	S106 - Public Open Space	(289,089)
PR200	EQ790 - Agency staffing for Development Management	(25,500)
PR200	EQ774 - Planning appeal costs	(100,000)
PR220	EQ820 - Tiverton EUE costs	(13,854)
PR225	EQ728 - North West Cullompton Master planning costs	(8,010)
PR225	EQ824 - Return of unspent budgeted release, Garden Village	57,643
PR227	EQ781 - J28 Feasibility project spend	(412,547)
PR400	EQ728 - Return of unspent budgeted release, Crediton Masterplan	60,000
PR400	EQ722 - Return of unspent budgeted release, Business Development staffing	23,750
PR402	EQ722 - Release of HE Funds held from prior year	(2,550)
PR402	EQ653 - Return of unspent budgeted release, Cullompton HAZ	153,266
PR402	EQ652 - Return of unspent budgeted release, Cullompton HAZ	109,633
PR600	EQ780 - Community Land Trust work	(16,000)
PR600	EQ821 - Return of unspent budgeted release, Neighbourhood Plan	10,540
PR600	EQ741 - Community Housing grant spend	(375)
PR810	EQ726 - Return of unspent budgeted release	36,260
PR810	EQ729 - Return of unspent budgeted release	25,000
PR810	EQ728 - Return of unspent budgeted release, Local Plan	161,073
	Proposed contribution c/fwd to 2023/24	
PR200	S106 - Public Open Space	1,204,941
PR200	EQ782 - Biodiversity Net Gain Grant	26,807
PR200	EQ790 - PPA towards staff costs Q1 2023/24	10,400
PR227	EQ781 - Grant receipt	800,000
PR400	EQ722 - Growth & Economic Development projects	17,708
PR403	ER010 - Unspent grant receipt	50,278
PR600	EQ727 - Income from former GESP partnership to fund the Joint Strategy work	2,943
	Net movement in earmarked reserves	1,756,318
	Total Expenditure variation after Earmarked Reserves	(159,129)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Property Services

Code	Property Services	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	741,920	671,219	(70,701)	-9.5%
2000	Premises	1,304,650	949,138	(355,512)	-27.2%
3000	Transport	36,560	25,869	(10,691)	-29.2%
4000	Supplies and Services	209,840	162,048	(47,792)	-22.8%
	Total Direct Expenditure	2,292,970	1,808,274	(484,696)	-21.1%
7000	External Income	(682,730)	(737,518)	(54,788)	-8.0%
	Net Direct Expenditure	1,610,240	1,070,756	(539,484)	-33.5% (a)
	Total Property Services Expenditure	1,610,240	1,070,756	(539,484)	-33.5%
	Property Services - Service units				
PS160	Asset Management	115,000	70,827	(44,173)	-38.4%
PS350	Public Conveniences	41,330	59,493	18,163	43.9%
PS400	Flood Defences and Land Drainage	26,020	10,908	(15,112)	-58.1%
PS600	Street Naming and Numbering	8,070	5,062	(3,008)	-37.3%
PS700	Contract Services - P-Health	8,260	252	(8,008)	-96.9%
PS810	Phoenix House	425,140	264,286	(160,854)	-37.8%
PS850	Old Road Depot	141,240	77,229	(64,011)	-45.3%
PS880	Bus Station Maintenance	(6,110)	(11,197)	(5,087)	-83.3%
PS950	Climate Change	73,310	63,364	(9,946)	-13.6%
PS960	Caretaking Services	134,280	122,987	(11,293)	-8.4%
PS980	Property Services	592,110	519,035	(73,075)	-12.3%
PS990	30/38 Fore Street	(52,240)	(65,445)	(13,205)	-25.3%
PS991	Industrial Units	(107,160)	(132,614)	(25,454)	-23.8%
PS992	Market Walk	(105,040)	(181,419)	(76,379)	-72.7%
PS993	Lowman Green Unit	(9,830)	(9,836)	(6)	-0.1%
PS995	Coggan's Well	(20,630)	(20,658)	(28)	-0.1%
PS996	Market Walk Service Charges	0	(4,589)	(4,589)	0.0%
WS770	Unit 3 Carlu Close	358,480	315,158	(43,322)	-12.1%
	Total Property Services	1,610,240	1,070,756	(539,484)	-33.5%
				£	£
	Total Expenditure Variation				(539,484) (a)
	Major Cost Changes				
PS810	Phoenix House utility overspend			15,100	
PS850	Old Road Depot utility overspend			6,000	
PS992	Market Walk increased responsive & planned maintenance overspend			17,600	
					38,700
	Major Cost Savings				
PS980	Property Services salary underspends due to vacant posts (partially off-set by EMR)			(70,000)	
PS400	Flood planned maintenance underspend due to delayed works (off-set by EMR)			(10,000)	
PS810	Phoenix House specific project maintenance underspend (off-set by EMR)			(166,000)	
PS850	Old Road Depot specific project maintenance underspend (off-set by EMR)			(76,000)	
PS990	Fore St specific project maintenance underspend (off-set by EMR)			(26,000)	
PS991	Industrial Unit specific project maintenance underspend (off-set by EMR)			(41,000)	
PS992	Market Walk specific project maintenance underspend (off-set by EMR)			(46,000)	
WS770	Carlu Depot specific project maintenance underspend (off-set by EMR)			(39,000)	
PS960/ PS980	Transport costs are underspent across Property Services & Caretaking Services			(10,000)	
PS160	Asset Management underspend on Property Services access database project (off-set by EMR)			(75,000)	
					(559,000)
	Major Changes in Income Levels				
PS992	Increase in Market Walk rental income due to full unit occupancy			(52,000)	
PS991	Reduction in unit rental income as budgeted rent reviews did not take place during 2022/23			15,000	
PS990	Fore St rental income reduction due to empty shop			13,000	
PS350	Public Convenience reduction in rechargeable income received from Town Councils			10,000	
					(14,000)
	Minor Variations				(5,184)
	Total Expenditure Variation				(539,484) (a)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Property Services

EARMARKED RESERVES		
Utilised 2022/23		
Proposed contribution c/fwd to 2023/24		
PS960	EQ756 - Reduced vehicle maintenance and damage costs	1,552
PS980	EQ756 - Reduced vehicle maintenance and damage costs	2,234
PS980	ER007 - Property Services salary underspend	60,000
PS400	EQ826 - Flood planned maintenance underspend	10,000
PS810	EQ827 - Phoenix House specific project maintenance underspend	166,000
PS850	EQ829 - Old Road Depot specific project maintenance underspend	76,000
PS990	EQ838 - Fore St specific project maintenance underspend	26,000
PS991	EQ771 - Industrial Units specific project maintenance underspend	41,000
PS992	EQ838 - Market Walk specific project maintenance underspend	46,000
PS160	ER014 - Asset Management underspend on Property Services access database	75,000
WS770	EQ786 - Carlu Depot specific project maintenance underspend	39,000
Net movement in earmarked reserves		542,785
Total Expenditure variation after Earmarked Reserves		3,301

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Revenues and Benefits

Code	Revenues and Benefits	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	800,380	913,741	113,361	14.2%
2000	Premises	0	0	0	0.0%
3000	Transport	3,160	2,252	(908)	-28.7%
4000	Supplies and Services	206,630	707,751	501,121	242.5%
	Housing Benefit Payments (RB400)	11,576,000	10,862,301	(713,699)	-6.2%
	Total Direct Expenditure	12,586,170	12,486,045	(100,125)	-0.8%
7000	Income from Housing Benefit Subsidy (RB400)	(11,336,000)	(10,661,738)	674,262	-5.9%
	All other Income	(642,170)	(1,362,847)	(720,677)	112.2%
	External Income	(11,978,170)	(12,024,585)	(46,415)	-0.4%
	Net Direct Expenditure	608,000	461,461	(146,539)	-24.1% (a)
	Total Revenues and Benefits Expenditure	608,000	461,461	(146,539)	-24.1%
	Revenues and Benefits - Service units				
RB100	Collection of Council Tax	382,270	349,542	(32,728)	-8.6%
RB200	Collection of Business Rates	(98,870)	(149,316)	(50,446)	-51.0%
RB300	Housing Benefit Admin	173,420	114,566	(58,854)	-33.9%
RB340	Local Welfare Assistance Scheme	7,500	(22,609)	(30,109)	-401.5%
RB400	Housing Rent Allowances	65,000	50,517	(14,483)	-22.3%
RB600	Corporate Debt Team	78,680	118,261	39,581	50.3%
RB950	Economic Vuln&Financial H/Ship	0	500	500	0.0%
	Total Revenues and Benefits Expenditure	608,000	461,461	(146,539)	-24.1%
	Total Expenditure Variation			£ (146,539)	(a)
	Major Cost Changes				
RB100	Staffing including Energy Rebate Grant awards and new RIO post (£4,750 funding from EMR, see below)			92,000	
RB340	Household Support Fund Grant expenditure			485,257	
RB600	Staffing (funded by release from EMR, see below)			16,500	
				593,757	
	Major Cost Savings				0
	Major Changes in Income Levels				
RB100	New Burdens Grant funding - Council Tax Rebate Scheme			(137,549)	
RB200	New Burdens Grant funding - Business Rate Reliefs & Post Payment Assurance Reconciliation & Debt Recovery			(66,000)	
RB300	DWP Grant funding			(45,000)	
RB340	Household Support Fund Grant funding			(508,416)	
RB400	Discretionary Housing Payment Grant less than budgeted			23,000	
RB600	Under budget on S106 monitoring fees			21,000	
				(712,965)	
	Housing Benefits				
RB400	Subsidy costs less than budgeted			(713,699)	
RB400	Subsidy income less than budgeted			674,262	
				(39,437)	
	Minor Variations				12,106
	Total Expenditure Variation				(146,539) (a)
	EARMARKED RESERVES				
	Utilised 2022/23				
RB100	EQ787 - Staffing for Council Tax			(4,750)	
RB600	EQ787 - Staffing for Corporate Recovery			(16,500)	
	Proposed contribution c/fwd to 2023/24				
RB100	EQ756 - Reduced vehicle maintenance and damage costs			1,251	
	Net movement in earmarked reserves				(19,999)
	Total Expenditure variation after Earmarked Reserves				(166,538)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Leisure Services

Code	Leisure Services	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	2,219,760	2,308,466	88,706	4.0%
2000	Premises	1,190,590	1,561,277	370,687	31.1%
3000	Transport	6,400	3,911	(2,489)	-38.9%
4000	Supplies and Services	314,220	301,144	(13,076)	-4.2%
	Total Direct Expenditure	3,730,970	4,174,799	443,829	11.9%
7000	External Income	(2,827,485)	(2,692,439)	135,046	4.8%
	Net Direct Expenditure	903,485	1,482,360	578,875	64.1% (a)
	Total Leisure Services Expenditure	903,485	1,482,360	578,875	64.1%
	Leisure Services - Service units				
RS100	Leisure Facilities Maintenance and Equipment	495,920	215,077	(280,843)	-56.6%
RS110	Leisure Management and Administration	109,130	37,859	(71,271)	-65.3%
RS140	Exe Valley Leisure Centre	127,887	525,078	397,191	310.6%
RS150	Lords Meadow Leisure Centre	135,525	503,947	368,422	271.8%
RS155	Leisure Land Rents	(9,929)	0	9,929	100.0%
RS160	Culm Valley Sports Centre	44,952	200,399	155,447	345.8%
	Total Leisure Services Expenditure	903,485	1,482,360	578,875	64.1%
				£	£
	Major Cost Changes				
RS140	EVLC Utilities overspend			150,000	
RS150	LMLC Utilities overspend			126,000	
RS160	CVSC Utilities overspend			36,000	
RS	Decarbonisation phase 2 project works (off-set by EMR)			228,133	
RS	Decarbonisation phase 3 project works (off-set by Salix income)			103,674	
	Overspend on salaries due to pay award and regrading of Swimming Teachers and Recreation Assistant posts during the year			83,389	
RS	Overspend on materials, chemicals & equipment due to significant price increases and nationwide			22,929	
					750,125
	Major Cost Savings				
RS100	Leisure specific project maintenance underspend (off-set by EMR)			(264,000)	
RS	Underspend on computer software, mainly due to one-off budget for rollout of Leisure Hub not required in			(43,946)	
					(307,946)
	Major Changes in Income Levels				
RS	Salix income received to off-set above costs for Decarbonisation phase 3 project			(100,674)	
RS	Wetside income higher than budget mainly due to swimming lesson programme and pool hire			(54,887)	
RS	Dryside income down on budget mainly due to fewer sports hall & ATP bookings than expected			84,742	
RS	Fitness income down on budget due to slower than expected recovery in membership numbers during the			206,093	
RS	Additional income from updated dual use agreement not as high as budgeted			22,187	
RS	Feed in tariff income higher than budget due to recognition of ongoing claim for 3 years worth of receipts at CVSC			(19,563)	
					137,898
	Minor Variations				(1,202)
	Total Expenditure Variation				578,875 (a)
	EARMARKED RESERVES				
	Utilised 2022/23				
RS	EQ785 - Decarbonisation phase 2 projects works			(228,133)	
	Proposed contribution c/fwd to 2023/24				
RS100	EQ764 - Leisure specific project maintenance underspend			264,000	
	Net movement in earmarked reserves				35,867
	Total Expenditure variation after Earmarked Reserves				614,742

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Waste Services

Code	Waste Services	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	2,946,840	3,388,619	441,779	15.0%
2000	Premises	0	0	0	0.0%
3000	Transport	1,001,270	1,144,558	143,288	14.3%
4000	Supplies and Services	619,870	1,491,288	871,418	140.6%
	S106 Expenditure		0	0	
	Total Direct Expenditure	4,567,980	6,024,464	1,456,484	31.9%
7000	External Income	(2,662,190)	(3,143,557)	(481,367)	-18.1%
	Net Direct Expenditure	1,905,790	2,880,908	975,118	51.2% (a)
	Total Waste Services Expenditure	1,905,790	2,880,908	975,118	51.2%
	Waste Services - Cost Centres				
FM100	Fleet Management	118,730	28,589	(90,141)	-75.9%
WS650	Street Cleansing	472,798	479,719	6,921	1.5%
WS700	Refuse Collection	628,970	706,651	77,681	12.4%
WS705	3 Weekly Collections	0	852,688	852,688	0.0%
WS710	Trade Waste Collection	(193,778)	(275,267)	(81,489)	-42.1%
WS725	Kerbside Recycling	620,030	813,992	193,962	31.3%
WS750	Waste Management Staff Unit	259,040	274,535	15,495	6.0%
	Total Waste Services Expenditure	1,905,790	2,880,908	975,118	51.2%
	Total Expenditure Variation			£ 975,118 (a)	
	Major Cost Changes				
WS650	Salary costs related to pay award			6,750	
WS650	Agency costs covering vacancies, sickness and holiday			8,280	
WS650	Equipment purchased using grant funds			6,775	
WS650	Additional bins purchased			8,080	
All WS	Increased vehicle maintenance and damage costs			88,290	
All WS	Additional vehicle tracking costs related to CCTV			9,180	
All WS	Increased fuel costs			120,910	
WS700	Pay award, overtime and additional pay			29,930	
WS700	Agency costs covering vacancies, sickness and holiday			63,630	
WS700	Increased clinical waste charges			9,310	
WS705	Salary costs related to 3 weekly rollout			72,070	
WS705	Vehicle costs related to 3 weekly rollout			16,250	
WS705	Bin purchases and advertising costs related to 3 weekly rollout			763,930	
WS710	Pay award, overtime and additional pay			15,740	
WS725	Pay award, overtime and additional pay			100,910	
WS725	Agency costs covering vacancies, sickness and holiday			169,390	
WS725	Additional baler wire and increased supply costs			25,280	
WS725	Additional recycling boxes required due to 3 weekly rollout			78,050	
WS750	Salary costs related to pay award			10,300	
				1,603,055	
	Major Cost Savings				
FM100	Salary saving due to vacancy			(20,150)	
FM100	Damage costs moved to EMR			(70,000)	
WS725	Reduced baler repairs			(20,920)	
WS710	Reduction in trade bins purchased			(15,990)	
WS710	Reduction in bad debt			(6,870)	
All WS	Reduced motor insurance			(7,560)	
				(141,490)	
	Major Changes in Income Levels				
WS650	Keep Britain Tidy grant			(15,000)	
WS650	Internal income			(16,700)	
WS700	Increased income - garden waste, bulky waste			(43,980)	
WS700	DCC Shared Savings Scheme - 80% of DCC estimate			(53,050)	
WS710	Agency cost savings			(4,120)	
WS710	Increase in adhoc work and Trade Waste customers			(95,380)	
WS725	Increased income from recycle			(280,400)	
WS725	Reduced income from recycling credits			18,360	
				(490,270)	
	Minor Variations				3,823
	Total Expenditure Variation				975,118 (a)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Waste Services

EARMARKED RESERVES		
Utilised 2022/23		
WS700	EQ839 - Purchase of pressure washer & high level vacuum	(5,140)
WS705	EQ769 - 3 weekly trial costs	(750,000)
WS725	EQ744 - Additional recycling boxes required due to 3 weekly	(12,000)
All WS	EQ756 - Vehicle maintenance and damage costs	(88,292)
Proposed contribution c/fwd to 2023/24		
WS650	EQ760 - Keep Britain Tidy grant - balance of grant	8,225
FM100	EQ756 - Vehicle damage costs - to allocate to services as required	70,000
WS710	EQ744 - Bin purchases	15,988
Net movement in earmarked reserves		(761,219)
Total Expenditure variation after Earmarked Reserves		213,899

HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Code	Housing Revenue Account	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	3,323,740	3,089,804	(233,936)	-7.0%
2000	Premises	267,900	321,296	53,396	19.9%
3000	Transport	240,040	269,733	29,693	12.4%
4000	Supplies and Services	6,929,300	8,905,488	1,976,188	28.5%
	Total Direct Expenditure	10,760,980	12,586,320	1,825,340	17.0%
7000	External Income	(13,456,340)	(15,436,753)	(1,980,413)	-14.7%
	Net Direct Expenditure	(2,695,360)	-2,850,433	(155,073)	5.8%
5000	Internal Recharges	1,714,560	1,565,938	(148,622)	-8.7%
6500	Capital Charges	980,800	972,143	(8,657)	-0.9%
	Total Indirect Expenditure	2,695,360	2,538,081	(157,279)	5.8%
	Total HRA Expenditure	0	(312,352)	(312,352)	(a)
	Income				
SHO01	Dwelling Rents Income	(12,673,660)	(12,769,237)	(95,577)	0.8%
SHO04	Non Dwelling Rents Income	(488,360)	(512,521)	(24,161)	4.9%
SHO07	Leaseholders' Service Charges	(29,000)	(26,194)	2,806	-9.7%
SHO08	Contributions Towards Expenditure	(80,860)	(153,020)	(72,160)	89.2%
SHO10	H.R.A. Investment Income	(25,000)	(272,245)	(247,245)	989.0%
SHO11	Miscellaneous Income	(6,800)	(804,194)	(797,394)	11726.4%
	Services				
SHO13A	Repairs and Maintenance	4,461,473	4,770,171	308,698	6.9%
SHO17A	Housing and Tenancy Services	2,645,407	2,377,090	(268,317)	-10.1%
	Accounting entries 'below the line'				
SHO29	Bad Debt Provision Movement	150,000	133,567	(16,433)	-11.0%
SHO30	Share of Corporate And Democratic Costs	337,760	327,582	(10,178)	-3.0%
SHO32	H.R.A. Interest Payable	1,077,320	974,085	(103,235)	-9.6%
SHO34	H.R.A. Transfers to earmarked reserves	1,311,720	957,701	(354,019)	-27.0%
SHO36	Financing of capital expenditure	980,800	1,638,514	657,714	67.1%
SHO37	Capital Receipts Reserve Adjustment	(20,800)	(15,600)	5,200	-25.0%
SHO38	Major Repairs Allowance	2,465,000	2,727,245	262,245	10.6%
SHO42	Accumulated absences adjustment	0	12,201	12,201	0.0%
SHO44	Capital Grants	0	799,000	799,000	0.0%
SHO45	Renewable Energy Transactions	(105,000)	(164,144)	(59,144)	56.3%
	Total HRA Expenditure	0	(0)	(0)	
	Total HRA Expenditure Variation			£	£
					(312,352) (a)
	Major Cost Changes				
SHO08	Level of debt write-offs for repairs below budget for the year			(30,430)	
SHO13A	Salary underspend due to delays in vacancies being filled			(97,560)	
SHO13A	Increased vehicle fuel costs and vehicle hire charges exceeded budget			33,060	
SHO13A	Net underspend on various planned maintenance budgets			(41,000)	
SHO13A	DLO works below budget principally due to lower demand for DFG works			151,420	
SHO13A	Spend on contractors and materials increased primarily due to inflationary factors			350,000	
SHO13A	Recharges from General Fund below budget			(101,170)	
SHO17A	Salary underspend due to delays in filling posts and posts remaining vacant			(128,640)	
SHO17A	Training spend under budget for the year			(15,000)	
SHO17A	Budget pressure from penalties for empty properties (incl properties due for demolition)			60,000	
SHO17A	Sewerage maintenance costs planned in year will be utilised in next financial year			(50,000)	
SHO17A	Maintenance spend on HRA shops below budget			(29,370)	
SHO17A	Tenant Involvement budget not fully utilised in year			(23,900)	
SHO17A	Recharges from General Fund below budget			(38,910)	
SHO17A	Income Collection expenditure budget not fully required in year			(13,640)	
SHO29	Calculated Provision for doubtful debts lower than budget			(16,430)	
SHO30	General recharges below budget			(9,160)	
SHO32	Budget included Interest on additional projects (outwith Self Financing), these were not utilised in year			(100,770)	
SHO38	Contribution to the Major Repairs Reserve equal to the depreciation charge for the year			262,250	
SHO44	Homes England and One Public Estate Grant funding applied to a number of capital projects			799,000	
SHO45	Underspend against the Renewable budget, this will be a net transfer to reserves			(59,140)	
					900,610

HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

Major Changes in Income Levels			
	Rental income from Homelessness above budget (£44k) and general rents above forecast (£33k). Bad Debt write offs below budget (£19k)		(95,580)
SHO01			(95,580)
SHO04	Various areas where revenue slightly above budget: Garage rents; Ground rents and HRA shops		(24,160)
SHO08	Income generated by Building Services on ancillary works generated a surplus for the HRA		(41,440)
SHO10	Investment income from HRA cash balances above budget		(247,250)
SHO11	Homes England and One Public Estate Grant funding for capital project recognised as revenue, see SHO44 for the corresponding expenditure		(799,000)
			(1,207,430)
	Minor Variances totalling		(5,531)
	Total HRA Expenditure Variation		(312,351) (a)
EARMARKED RESERVES (memorandum account)			
Transferred/(Utilised) 2022/23			
		£	£
	Renewable Energy Fund utilised from the reserve for capital	(336,130)	
	Housing Maintenance Fund transferred for capital expenditure	(330,240)	
	Budgeted transfer to the Renewable Energy Fund	105,000	
	Budgeted transfer to the Loan Premium Deficit reserve	803,280	
	Budgeted transfer to Vehicle Reserve	50,000	
	Budgeted transfer to Decarbonisation reserve	189,440	
	Budgeted transfer to the Affordable Rent Surplus	164,000	
			645,350
	Proposed contribution c/fwd to 2022/23		
	Renewable Energy Fund	59,144	
	Affordable Rent Surplus	10,762	
	Housing Maintenance Fund final reserve transfer	242,445	
			312,351
	Net movement in earmarked reserves		957,701
	Total Expenditure variation after Earmarked Reserves		0

GENERAL FUND AND HOUSING REVENUE ACCOUNT EARMARKED RESERVES SUMMARY 2022/23

EARMARKED RESERVES AT 31 March 2023

Total Miscellaneous General Fund Reserves	Cost Centres	B/F 31/3/22	(Cont To Emr)	+ Utilisation of EMR	Transfers	C/F 31/3/23
		£	£	£	£	£
Revenue contribution to Capital Earmarked Reserves	EQ650	(255,165)	0	40,000	0	(215,165)
NNDR Reserve	EQ659	(2,387,644)	(143,085)	1,810,300	0	(720,429)
New Homes Bonus Reserve	EQ653	(3,294,562)	(460,264)	616,482	255,000	(2,883,345)

Other GF Revenue Reserves	Cost Centres	B/F 31/3/22	(Cont To Emr)	+ Utilisation of EMR	Transfers	C/F 31/3/23
Private Sector Housing Grants EMR	EQ652	(200,000)	0	367	0	(199,633)
Economic Development EMR	EQ654	(101,000)	0	0	0	(101,000)
ICT Projects Reserve	EQ655	(330,329)	(130,600)	238,851	(384,000)	(606,078)
Cullompton Rail Station	EQ656	(154,662)	0	0	0	(154,662)
Flood Defence Ashleigh Park Bampton	EQ657	(67,000)	0	0	0	(67,000)
Gen Reserves - Support for 2021-22 budget	EQ660	(199,102)	0	187,660	(80,722)	(92,164)
High St Innovator Payment	EQ681	(510)	0	0	0	(510)
Car Park Machine Replacement	EQ686	(12,000)	(3,000)	0	0	(15,000)
Cred Market Square Resurfacing	EQ699	(16,579)	0	0	0	(16,579)
Multi-Story Planned Works (CP520)	EQ706	0	(25,000)	0	0	(25,000)
Resurfacing Amenity Car Parks (CP530)	EQ707	(70,682)	0	0	0	(70,682)
Struct Surfacing P&D Car Parks (CP540)	EQ708	(26,340)	0	0	0	(26,340)
CCTV Initiatives Tiv TC Proj (ES200)	EQ709	(78,400)	0	78,400	0	0
Community Safety Partnership (ES256)	EQ710	(13,244)	0	1,920	0	(11,324)
P Sector Housing (ES354)	EQ711	(29,032)	0	0	0	(29,032)
PSH - Rogue Landlord Grant	EQ712	(43,027)	0	0	0	(43,027)
Parks & O Spaces Shelter Maint (ES450)	EQ713	(42,381)	0	0	0	(42,381)
Parks & O Spaces Tree Inspection (ES450)	EQ714	(25,426)	0	0	0	(25,426)
Play Areas Works	EQ715	(39,830)	0	0	0	(39,830)
Corp Training (HR200)	EQ718	(20,000)	0	0	0	(20,000)
District Elections (LD201)	EQ720	(50,000)	(25,000)	0	0	(75,000)
Elected Members Training (LD300)	EQ721	(25,000)	0	0	0	(25,000)
PR400 Economic Development	EQ722	(212,050)	(17,708)	2,549	0	(227,208)
New Burdens Grant Fund - LLC	EQ724	(19,263)	0	0	19,263	0
Brownfield Shared Plan DCLG (PR600)	EQ726	(36,260)	0	0	0	(36,260)
Forward Planning Gesp	EQ727	0	(2,943)	0	0	(2,943)
Statutory Development Plan (PR810)	EQ728	(587,869)	(100,000)	20,437	0	(667,432)
Custom Build Grant (PR810)	EQ729	(76,277)	0	0	0	(76,277)
Community Housing Fund	EQ741	(107,860)	0	375	0	(107,485)
Homelessness Support	EQ742	(505,227)	(9,000)	137,489	0	(376,738)
Rough Sleeping Initiative	EQ743	(115,913)	0	0	0	(115,913)
Replacement Waste Containers	EQ744	(12,000)	(15,988)	12,000	0	(15,988)
Waste Options Report	EQ745	(15,290)	0	0	0	(15,290)
Food Protection	EQ746	(14,550)	0	0	0	(14,550)
Finance System Improvements	EQ749	(16,720)	(50,000)	16,720	0	(50,000)
Fleet Contract Fund	EQ756	(928,518)	(798,738)	584,213	0	(1,143,043)
Waste Infrastructure	EQ769	(2,027,700)	0	1,410,000	0	(617,700)
Industrial Unit Specific Maint	EQ771	(31,980)	(41,000)	0	0	(72,980)
Tree Works	EQ773	(27,300)	0	0	0	(27,300)
Planning Legal Expense Reserve	EQ774	(100,000)	0	100,000	-	0
Building Control Emr	EQ775	(48,000)	0	0	0	(48,000)
C/Tax Smoothing Reserve	EQ777	(124,802)	0	62,401	0	(62,401)
Hfx System Upgrade - HR	EQ778	(25,000)	0	0	0	(25,000)
Play Area-Paddling Pool Resin	EQ779	(30,000)	0	0	0	(30,000)
Housing Advisers Programme	EQ780	(25,000)	0	16,000	0	(9,000)
J28 Cullompton	EQ781	(100,000)	(800,000)	412,547	0	(487,453)
Plan-Test Nat Model Des Codes	EQ782	(10,047)	(26,807)	0	0	(36,854)
Legal Case Management System	EQ783	(15,080)	0	0	15,080	0
Climate Change Grant	EQ785	(274,751)	0	228,133	0	(46,618)
Carlu Close Specific Projects	EQ786	(81,000)	(39,000)	0	0	(120,000)
21-22 Cont'D Nndr Grants Admin	EQ787	(195,808)	0	55,840	0	(139,968)
Boundary Review	EQ788	(33,072)	0	0	0	(33,072)
Member Srv Additional Staffing	EQ789	(14,000)	0	14,000	0	0
Planning Improvement Programme	EQ790	(151,500)	(10,400)	151,500	0	(10,400)
Post Covid-19 Income Recovery	EQ791	(500,000)	0	500,000	0	0
PR400-Street Name Post Replace	EQ802	(20,000)	0	0	0	(20,000)
Capacity Funding- EUE	EQ820	(13,854)	0	13,854	0	0
Neighbourhood Planning Funding	EQ821	(26,370)	0	5,020	0	(21,350)
Culm Garden Village Project	EQ824	(431,277)	0	252,487	0	(178,790)

GENERAL FUND AND HOUSING REVENUE ACCOUNT EARMARKED RESERVES SUMMARY 2022/23

EARMARKED RESERVES AT 31 March 2023

Flood Projects (PS400)	EQ826	(32,400)	(10,000)	0	0	(42,400)
Phoenix Hse Replace Fire Panel (PS810)	EQ827	(101,039)	(166,000)	0	0	(267,039)
Phoenix Hse Meeting Rm Aircon (PS810)	EQ828	(6,400)	0	0	0	(6,400)
Old Road Depot (PS850)	EQ829	(25,000)	(76,000)	0	0	(101,000)
Insurance MMI (CM300)	EQ835	(86,278)	0	0	0	(86,278)
Members iPad (LD300)	EQ836	(8,275)	0	8,275	0	0
Property Maint Reserve	EQ837	(797,113)	(175,000)	251,000	0	(721,113)
GF Shops (PS)	EQ838	(199,090)	(72,000)	87,000	0	(184,090)
Equipment Sinking Fund	EQ684 & EQ750-755 & EQ839	(686,045)	(192,000)	139,345	180,239	(558,462)
Maintenance Sinking Fund	EQ685 & EQ763-767	(1,035,832)	(358,700)	86,261	0	(1,308,272)
Plant Sinking Fund	EQ760-761	(215,975)	(63,725)	43,240	(4,860)	(241,320)
It Government Grant	ER001	(73,172)	0	13,973	0	(59,199)
Mees Grant	ER002	(3,901)	0	3,901	0	0
Comf Grant	ER003	(26,049)	(55,000)	26,049	0	(55,000)
Domestic Abuse Grant	ER004	(27,500)	0	0	0	(27,500)
Amory Park	ER005	(10,000)	(35,000)	0	0	(45,000)
Legal Services - Additional Staffing Costs	ER006	(11,500)	0	0	0	(11,500)
Property Services Staffing	ER007	(36,500)	(60,000)	0	0	(96,500)
Customer Services Staffing	ER008	(20,791)	0	0	0	(20,791)
S106 Smoothing Reserve	ER009	0	0	0	(127,895)	(127,895)
Shared Prosperity Fund Emr	ER010	0	(50,278)	0	0	(50,278)
Devon Housing Commission Pool	ER011	0	(97,200)	0	0	(97,200)
Ps Access Database	ER014	0	(75,000)	0	0	(75,000)
Total Other GF Revenue Reserves		(11,901,743)	(3,581,087)	5,161,807	(382,895)	(10,703,918)

Section 106	Various	(2,685,507)	(1,323,085)	352,370	127,895	(3,528,327)
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Developers Contributions - Open Space Maintenance	Cost Centres	B/F 31/3/22	(Cont To Emr)	+ Utilisation of EMR	Transfers	C/F 31/3/23
Dev Cont Linear Park	EQ638	(34,298)	0	4,170	0	(30,128)
W52 Popham Close Comm Fund	EQ640	(10,190)	0	1,950	0	(8,240)
W67 Moorhayes Com Dev Fund	EQ641	(10,143)	0	1,630	0	(8,513)
W69 Fayrecroft Willand Ex West	EQ642	(24,120)	0	4,620	0	(19,500)
W70 Developers Contribution	EQ643	(26,458)	0	6,650	0	(19,808)
Dev Cont Winswood Crediton	EQ644	(25,318)	0	3,080	0	(22,238)
Total Developers Maintenance Reserves		(130,527)	0	22,100	0	(108,427)

Total Developers Contributions / s106 Funds		(2,816,034)	(1,323,085)	374,470	127,895	(3,636,754)
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TOTAL GENERAL FUND EARMARKED RESERVES		(20,655,148)	(5,507,521)	8,003,059	0	(18,159,610)
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Net movement into General Fund Earmarked

2,495,538

HRA Earmarked Reserves	Cost Centres	B/F 31/3/22	(Cont To Emr)	+ Utilisation of EMR	Transfers	C/F 31/3/23
HRA Sewage Treatment Plant works	EQ691	(30,000)	0	0	0	(30,000)
Renewable Energy Fund E.M.R.	EQ692	(814,492)	(174,762)	336,130	0	(653,124)
HRA Affordable Rent Surplus	EQ693	(255,257)	(164,144)	0	0	(419,401)
Housing Maintenance E.M.R.	EQ694	(15,862,698)	(242,445)	330,242	0	(15,774,901)
HRA Premium Deficit for PWLB loan	EQ696	(4,270,125)	(803,282)	0	0	(5,073,406)
Hra Decarbonisation Reserve	ER012	0	(189,440)	0	0	(189,440)
HRA Vehicle Reserve	ER013	0	(50,000)	0	0	(50,000)
Total HRA EARMARKED RESERVES		(21,232,572)	(1,624,072)	666,372	0	(22,190,273)

Net movement into HRA Earmarked Reserves =

(957,701)

GRAND TOTAL OF MDDC EARMARKED RESERVES		(41,887,720)	(7,131,594)	8,669,430	0	(40,349,883)
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CAPITAL PROGRAMME OUTURN 2022/23

Code	Scheme	Approved Capital Programme	Total Slippage B/Fwd from 2021/22	Adjustment to Approved Capital Programme	Total Budgeted Capital Programme	Total Deliverable Programme 2022/23	Actual Expenditure 2022/23	Variance (Underspend) to Deliverable Programme 2022/23	Variance Overspend to Deliverable Programme 2022/23	Slippage against Deliverable Programme 2022/23	Capital Programme Forecast spend (in addition to Deliverable Prog Slippage) in 2023/24 to 2026/27	Budget no longer required	Notes
		£	£	£	£	£	£	£	£	£	£	£	
General Fund Projects													
Leisure													
CA642	Reception infrastructure review - All sites		120,000		120,000	40,000	-	-	-	(40,000)	80,000	-	Projected completion Q3 23/24. Additional costs of £40k approved in 23/24 Capital programme. (Total Project £160k)
CA643	All Leisure Etarmis - Security Swipe - (linked to security project)		30,000		30,000	10,000	-	(10,000)	-	-	-	20,000	Projected completion Q3 23/24. This project is part a wider scheme 'Replacement of all Leisure sites access system' at a value of £200k included in 23/24 MTFP.
CA644	EVLC - Boilers and CHP		30,000		30,000	-	-	-	-	-	-	30,000	This sum (funded by UCR) will be used to partially offset MDDC contribution for Salix projects on CA650 & CA651
CA645	EVLC - Fitness Studio renewal of equipment		153,000		153,000	153,000	143,817	(183)	-	(9,000)	-	-	Awaiting delivery of spin bikes. Budget balance to slip into 23/24 where shortfall to be covered by the sale of outgoing equipment.
CA646	CVSC - Remodelling of Ground Floor		204,000		204,000	30,000	-	-	-	(30,000)	174,000	-	Feasibility & Procurement exercise in 23/24. Project delivery likely in 24/25
CA649	CVSC - Sports Hall Ceiling asset review	260,000			260,000	30,000	-	-	-	(30,000)	230,000	-	Procurement exercise in 23/24. Project delivery in 24/25
CA650	EVLC - ASHP - Salix Round 3 Funding			818,000	818,000	752,770	516,853	(137,917)	-	(9,000)	3,000	-	Forecast Project completion during Q1 23/24. Slippage rolled forward on this scheme & pro-rata'd across other Salix schemes below (based on anticipated spend)
CA651	EVLC - GSHP - Salix Round 3 Funding			351,000	351,000	927,694	1,078,216	-	150,522	(9,000)	3,000	-	Forecast Project completion during Q1 23/24. Slippage pro-rata'd across Salix schemes based on anticipated 23/24 spend
CA652	LMLC - ASHP - Salix Round 3 Funding			656,000	656,000	912,315	863,002	(49,313)	-	(30,000)	12,000	-	This project now includes GSHP as well as ASHP at LMLC. Forecast Project completion during Q1 23/24. Slippage pro-rata'd across Salix schemes based on anticipated 23/24 spend
CA653	EVLC - Solar - Salix Round 3 Funding			750,000	750,000	228,400	240,311	-	11,911	(42,000)	18,000	-	Forecast Project completion during Q2 23/24. Slippage pro-rata'd across Salix schemes based on anticipated 23/24 spend
CA654	LMLC - Solar - Salix Round 3 Funding			350,000	350,000	52,928	78,065	-	25,137	(8,000)	3,000	-	Forecast Project completion during Q1 23/24. Slippage pro-rata'd across Salix schemes based on anticipated 23/24 spend
Phoenix House													
CA487	Etarmis - Security Swipe - (linked to security project)		50,000		50,000	20,000	-	-	-	(20,000)	30,000	-	Projected completion Q3 23/24
Play Areas													
CA472	Open Space Infrastructure (incl Play Areas)		40,000		40,000	35,216	-	(216)	-	(35,000)	-	4,784	£4.8k used towards play area contribution please see note on CA648 below. Remaining Project delivery expected in Q3 23/24
CA632	Play area refurbishment - Amory Park Tiverton		74,000	56,000	130,000	130,000	129,999	(1)	-	-	-	-	£63k Contribution from S106. Project complete Q3
CA648	Play Area Chestnut Drive Willand		25,000		25,000	-	-	-	-	-	-	25,000	£25k Play area contribution coded to Revenue & will be funded by NHB (also see comment on CA472 above)
MDDC Shops & Industrial Units													
CA584	Market Walk Unit 17 - remodelling options		510,000		510,000	80,000	-	-	-	(80,000)	430,000	-	Feasibility during Q3 & Q4 23/24. Subject to outcome of current marketing exercise.
CA574	36 & 38 Fore Street including Flat above structure & cosmetic works	150,000	47,000		197,000	90,000	-	-	-	(90,000)	107,000	-	Feasibility & Procurement exercise in 23/24.
Other Projects													
CA491	Fire Dampeners - Corporate sites		80,000		80,000	80,000	-	-	-	(80,000)	-	-	Projected completion Q3 23/24
CA490	West Exe South - Remodelling - additional parking spaces		90,000		90,000	30,000	-	-	-	(30,000)	60,000	-	Feasibility & Procurement exercise in 23/24. Project delivery in 25/26
CA473	Land drainage flood defence schemes - St Marys Hemyock		50,000		50,000	-	-	-	-	-	50,000	-	Environment Agency are the lead organisation on this project
CA420	Land drainage flood defence schemes - Ashleigh Park Bampton		87,000		87,000	20,000	-	-	-	(20,000)	67,000	-	Environment Agency are the lead organisation on this project
CA576	Tiverton Town Centre improvements		140,000		140,000	-	-	-	-	-	-	140,000	This expenditure will be revenue in nature
CA832	Land acquisition for operational needs		1,000,000		1,000,000	-	-	-	-	-	1,000,000	-	This project is dependent on availability of land in the appropriate location
CA835	Depot Design & Build - Waste & Recycling	250,000			250,000	-	-	-	-	-	250,000	-	This project is likely to be commence in 24/25
CA497	Cemetery Lodge - Structural solution for damp	62,000			62,000	-	-	-	-	-	62,000	-	This project is likely to be delivered in 24/25
CA511	Regeneration Project 2	500,000			500,000	-	-	-	-	-	-	500,000	This project is no longer required
CA908	Grave Digger - Grounds Maintenance				-	-	24,500	-	24,500	-	-	-	Acquisition above £20k minimis - therefore moved from Revenue
HIF Schemes													
CA719	Cullompton Town Centre Relief Road (HIF bid)	8,414,000	3,638,000		12,052,000	4,044,000	402,294	294	-	(3,642,000)	8,008,000	-	This project is subject to securing additional funding - LUF 3 Bid
CA720	Tiverton EUE A361 Junction Phase 2 (HIF bid)	4,640,000			4,640,000	115,000	133,406	-	18,406	-	-	4,506,594	This project has been paused due to increased costs, unless additional funding can be identified.
Economic Development Schemes													
CA582	Hydromills Electricity generation Project - Tiverton Weir	420,000	800,000		1,220,000	20,000	-	-	-	(20,000)	1,200,000	-	Final Feasibility & Procurement exercise in 23/24
* All Economic Development schemes are subject to acceptable Business Case													

Code	Scheme	Approved Capital Programme	Total Slippage B/Fwd from 2021/22	Adjustment to Approved Capital Programme	Total Budgeted Capital Programme	Total Deliverable Programme 2022/23	Actual Expenditure 2022/23	Variance (Underspend) to Deliverable Programme 2022/23	Variance Overspend to Deliverable Programme 2022/23	Slippage against Deliverable Programme 2022/23	Capital Programme Forecast spend (in addition to Deliverable Prog Slippage) in 2023/24 to 2026/27	Budget no longer required	Notes
		£	£	£	£	£	£	£	£	£	£	£	
ICT Projects													
CA425	Server farm expansion/upgrades		74,000		74,000	74,000	6,545	(455)	-	(67,000)	-	-	Forecast project completion Q3 2023/24. This has a dependency on the reliability of the supply chain which is & will be effected for the foreseeable future due to the shortage in availability of various components.
CA433	Additional Unified Communications budget		96,000		96,000	-	-	-	-	-	-	96,000	This Project will be cloud based and will be charged to Revenue. This has a dependency on the reliability of the supply chain which is & will be effected for the foreseeable future due to the shortage in availability of various components.
CA456	CRM replacement		175,000		175,000	-	-	-	-	-	-	175,000	This Project will be cloud based and will be charged to Revenue. This has a dependency on the reliability of the supply chain which is & will be effected for the foreseeable future due to the shortage in availability of various components.
CA437	Digital Transformation		33,000		33,000	-	-	-	-	-	-	33,000	This Project will be cloud based and will be charged to Revenue. This has a dependency on the reliability of the supply chain which is & will be effected for the foreseeable future due to the shortage in availability of various components.
CA480	Lalpac Licensing System replacement		80,000		80,000	-	-	-	-	-	-	80,000	This Project will be cloud based and will be charged to Revenue. This has a dependency on the reliability of the supply chain which is & will be effected for the foreseeable future due to the shortage in availability of various components.
CA496	Hardware replacement of Network Core Switch				-	-	33,000	-	33,000	-	-	-	Project complete in Q4. To be funded by ICT EMR
CA498	Laptop/desktop refresh - Workstation	150,000			150,000	150,000	117,796	(32,204)	-	-	-	-	Project complete in Q4 2022/23. Costs associated with Member laptops to be funded by Revenue EMR.
CA463	Secure WIFI Replacement	60,000			60,000	60,000	-	-	-	(60,000)	-	-	Forecast project completion Q4 2023/24. This has a dependency on available staffing resource & the reliability of the supply chain which is & will be effected for the foreseeable future due to the shortage in availability of various components.
CA499	Network Switch/Firewall Refresh (all sites except P/House)	50,000			50,000	50,000	-	-	-	(50,000)	-	-	Forecast project completion Q4 2023/24. This has a dependency on available staffing resource & the reliability of the supply chain which is & will be effected for the foreseeable future due to the shortage in availability of various components.
Other General Fund Development Projects													
CA493	3 Rivers Scheme - Bampton	1,206,000	1,612,000	299,000	3,117,000	2,818,000	1,876,704	(296)	-	(941,000)	299,000	-	Project due to complete 2023/24.
CA462	3 Rivers Scheme - Riverside Development (rear of Town Hall) Tiverton	99,000	613,000	1,861,000	2,573,000	2,573,000	3,266,646	-	693,646	-	-	-	Project due to complete 2023/24.
CA486	* 3 Rivers scheme - Knowle Lane, Cullompton		7,954,000		7,954,000	255,580	134,821	241	-	(121,000)	7,698,000	-	Planning permission being sought. Awaiting a decision from the Council as to the future of this development.
CA495	* 3 Rivers Schemes - Future Projects	2,229,000	1,700,000		3,929,000	3,929,000	-	(3,929,000)	-	-	-	3,929,000	This budget is no longer required as the new capital programme includes budgets for various feasibility studies.
CA581	Post Hill Tiverton		4,460,000		4,460,000	500,000	-	(500,000)	-	-	-	4,460,000	This Budget is no longer required as 3 Rivers did not submit a Tender for this project
CA494	Park Road (Delivery of this project is yet to be determined until conclusion of marketing exercise & therefore maybe a Capital Receipt) * These schemes require signed loan agreements before they can be progressed further	1,265,000	875,000		2,140,000	886,085	85,085	(0)	-	(801,000)	1,254,000	-	Awaiting a decision from the Council as to the future of this development.
Private Sector Housing Grants													
CG201	Disabled Facilities Grants-P/Sector	577,000			577,000	500,000	420,526	(79,474)	-	-	-	156,000	Underspend of £77k & underspend of £79k on deliverable budget (Total £156k) will remain in the EMR for future spending
CA303	HMO Scheme 1			353,000	353,000	353,000	326,653	(347)	-	(26,000)	-	-	Approved at 09/08/22 Cabinet. Slippage for refurb works to bring HMO into use
CA304	HMO Scheme 2			336,000	336,000	336,000	299,836	(164)	-	(36,000)	-	-	Approved at 09/08/22 Cabinet. Slippage for refurb works to bring HMO into use
Total General Fund Projects		20,332,000	24,840,000	5,830,000	51,002,000	20,285,988	10,178,074	(4,739,036)	957,122	(6,326,000)	21,038,000	14,155,378	

Code	Scheme	Approved Capital Programme	Total Slippage B/Fwd from 2021/22	Adjustment to Approved Capital Programme	Total Budgeted Capital Programme	Total Deliverable Programme 2022/23	Actual Expenditure 2022/23	Variance (Underspend) to Deliverable Programme 2022/23	Variance Overspend to Deliverable Programme 2022/23	Slippage against Deliverable Programme 2022/23	Capital Programme Forecast spend (in addition to Deliverable Prog Slippage) in 2023/24 to 2026/27	Budget no longer required	Notes
		£	£	£	£	£	£	£	£	£	£	£	
HRA Projects - Existing Housing Stock													
CA100	Major Repairs to Housing Stock	2,465,000	359,000		2,824,000	2,824,000	2,769,543	(457)	-	(54,000)	-	-	£54k Slippage is related to the Modernisation contract.
CA111	Renewable Energy Fund	250,000			250,000	250,000	336,130	-	86,130	-	-	-	Additional spend in 22/23 is to bring works up to date as underspent in 21/22. These additional costs will be funded from Renewable Energy EMR.
CG200	Home Adaptations - Disabled Facilities	300,000			300,000	300,000	309,554	-	9,554	-	-	-	Overspend due to critical adaptations with timescales less than 3 months. These additional costs will be funded from the Housing maintenance fund EMR.
** Housing Schemes (1:4:1 Receipt) Projects													
CA147	Affordable Housing/ Purchase of ex RTB	400,000			400,000	400,000	-	(400,000)	-	-	-	289,900	1 RTB buyback purchase in Q2 detailed on CA179 (line below)
CA179	RTB Buyback - 12 Shortridge Mead Tiverton						110,100	-	110,100	-	-	-	This is an RTB Buyback, budget on CA147 (line above)
CA158	Housing 1-4-1 Scheme - Project 1	35,000			35,000	35,000	-	-	-	(35,000)	-	-	Projected completion 23/24 - additional £10k Budget reflected in the draft MTFP
CA159	Housing 1-4-1 Scheme - Project 2	150,000			150,000	150,000	145,793	(4,207)	-	-	-	-	Project complete in Q4
CA160	Future Housing schemes - 1:4:1 - Project 3 (15% enabling budget)	113,000			113,000	8,000	-	-	-	(8,000)	105,000	-	Projected project completion 23/24
CA161	Future Housing schemes - 1:4:1 - Project 4 (15% enabling budget)	21,000			21,000	5,000	-	-	-	(5,000)	16,000	-	Projected project completion 23/24
CA162	Future Housing schemes - 1:4:1 - Project 8 (15% enabling budget)	360,000			360,000	60,000	-	-	-	(60,000)	300,000	-	Projected project completion 24/25 - Currently budgeted under 1:1 projects - This project will be a bid from Homes England & if successful categorised under Housing Development schemes
CA155	Modular Housing - St Andrews, Cullompton		341,000	125,000	466,000	466,000	385,926	(74)	-	(80,000)	-	-	Project due for completion Q2 23/24 - Total approved budget £1m to deliver 6 x Net Zero homes. Additional costs associated with Planning Permission including mature planting, additional parking & contract inflation. However, £572k of funding obtained for project (£120k BRLFT2 Fund & 40% from 1:4:1 receipts) – HRA funding of actual spend shown in table below. Therefore Net cost of project is estimated to be circa £442k under budget.
CA181	Housing 1-4-1 Scheme - Project 41	-			-	-	110,544	-	110,544	-	-	-	This budget is approved in 23/24 & will be adjusted to reflect these 22/23 upfront costs
** Housing Development Schemes													
CA154	Modular Housing - Shapland Place, Tiverton	-	1,023,000	375,000	1,398,000	1,198,000	752,670	(330)	-	(445,000)	200,000	-	Project due for completion Q4 23/24 - Total approved budget £1.5m to deliver 8 x Net Zero homes. Additional costs associated with Planning Permission - including additional EV charging points & communal glazing & contract inflation. However £852k of funding obtained for project (£160k BRLFT2 Fund & £692k contribution agreed from Homes England of which 75% due on Project commencement (£519k) & the remainder (£173k) will be applied in 23/24 on project completion) – HRA funding of actual spend shown in table below. Therefore Net cost of project is estimated to be circa £357k under budget.
CA163	Housing Scheme - Project 11	1,500,000			1,500,000	84,000	79,326	326	-	(5,000)	1,416,000	-	Projected project completion 23/24
CA164	Housing Scheme - Project 14	800,000			800,000	49,000	49,428	-	428	-	751,000	-	Projected project completion 23/24
CA165	Housing Scheme - Project 16	900,000			900,000	2,000	-	(2,000)	-	-	-	900,000	The Housing Delivery programme has been reviewed following consultation with stakeholders, feasibility studies & available funding. This project has been flagged in new MTFP for delivery in 26/27
CA166	Housing Scheme - Project 18	900,000			900,000	49,000	52,742	-	3,742	-	847,000	-	Projected project completion 23/24
CA167	Housing Scheme - Project 19	1,400,000			1,400,000	-	-	-	-	-	-	1,400,000	This Project will be delivered as a traditional build 1:4:1 scheme as site not suitable for Pod construction - please see scheme CA160 above
CA168	Housing Scheme - Project 17 (15% enabling budget)	150,000			150,000	-	-	-	-	-	-	150,000	The Housing Delivery programme has been reviewed following consultation with stakeholders, feasibility studies & available funding. This Project has been removed from the Housing Delivery Programme
CA169	Housing Scheme - Project 9 (15% enabling budget)	195,000			195,000	73,000	82,526	-	9,526	-	112,000	-	Projected project completion 23/24
CA170	Housing Scheme - Project 10 (15% enabling budget)	195,000			195,000	77,000	88,781	-	11,781	-	106,000	-	Projected project completion 23/24
CA171	Housing Scheme - Project 15 (15% enabling budget)	690,000			690,000	175,000	187,527	-	12,527	-	502,000	-	Projected project completion 23/24
CA172	Housing Scheme - Project 12 (15% enabling budget)	225,000			225,000	-	-	-	-	-	-	225,000	The Housing Delivery programme has been reviewed following consultation with stakeholders, feasibility studies & available funding. This project has been flagged in new MTFP for delivery in 26/27
CA173	Housing Scheme - Project 13 (15% enabling budget)	165,000			165,000	-	-	-	-	-	-	165,000	The Housing Delivery programme has been reviewed following consultation with stakeholders, feasibility studies & available funding. This project has been flagged in new MTFP for delivery in 26/27
CA174	Housing Scheme - Project 29 (15% enabling budget)	150,000			150,000	-	-	-	-	-	150,000	-	Projected project completion 24/25, however there will be enabling spend in 23/24
CA175	Housing Scheme - Project 30 (15% enabling budget)	165,000			165,000	-	-	-	-	-	-	165,000	The Housing Delivery programme has been reviewed following consultation with stakeholders, feasibility studies & available funding. This project has been flagged in new MTFP for delivery in 26/27
** Proposed Council House 1:4:1 & Housing Development schemes subject to full appraisal													

Code	Scheme	Approved Capital Programme	Total Slippage B/Fwd from 2021/22	Adjustment to Approved Capital Programme	Total Budgeted Capital Programme	Total Deliverable Programme 2022/23	Actual Expenditure 2022/23	Variance (Underspend) to Deliverable Programme 2022/23	Variance Overspend to Deliverable Programme 2022/23	Slippage against Deliverable Programme 2022/23	Capital Programme Forecast spend (in addition to Deliverable Prog Slippage) in 2023/24 to 2026/27	Budget no longer required	Notes
		£	£	£	£	£	£	£	£	£	£	£	
HRA Other Projects													
CA176	Westex - Structural Communal area work (stairwells, steps)	100,000			100,000	20,000	-	(20,000)	-	-	-	100,000	Project complete - works under £20k diminimis
CA151	Garages Block - Redevelopment	92,000	408,000	(500,000)	-	-	-	-	-	-	-	-	This project has been vired to schemes CA154 & CA155
CA152	Post Hill, Tiverton	2,200,000	3,217,000		5,417,000	513,000	1,119,555	-	606,555	-	4,297,000	-	This project will slip to 23/24, where additional monies have been approved as part of MTFP. It is envisaged this project will complete during 25/26. The overspend is due to an unbudgeted S106 payment
CA177	Old Road Depot remodelling options - forecast expenditure to maintain operations	50,000			50,000	50,000	-	-	-	(50,000)	-	-	This budget will be utilised during 23/24
CA124	Queensway (Beech Road) Tiverton (3 units)		550,000		550,000	450,000	313,554	(446)	-	(136,000)	100,000	-	Projected completion Q2 23/24.
CA126	Sewerage Treatment Works - Washfield	-	25,000		25,000	25,000	-	-	-	(25,000)	-	-	Projected Project completion during 23/24
Total HRA Projects		13,971,000	5,923,000	-	19,894,000	7,263,000	6,893,699	(427,188)	960,887	(903,000)	8,902,000	3,394,900	
CAPITAL PROGRAMME GRAND TOTAL		34,303,000	30,763,000	5,830,000	70,896,000	27,548,988	17,071,773	(5,166,224)	1,918,009	(7,229,000)	29,940,000	17,550,278	

CAPITAL PROGRAMME FUNDING OUTTURN 2022/23

General Fund		Approved Capital Programme	Total Slippage B/Fwd from 2021/22	Adjustment to Approved Capital Programme	Total Budgeted Capital Programme	Total Deliverable Programme 2022/23	Actual Funding 2022/23
Code	Description						
9801	S106 (Revenue) Contributions	0	50,000	56,000	106,000	56,000	63,281
9803	Capital Grants Unapplied - DCC	0	20,000	0	20,000	20,000	0
9990	RCCO - From Revenue EMR's - Other	0	67,000	200,000	267,000	200,000	184,264
9945	RCCO - From Revenue EMR's - Leisure	0	0	190,000	190,000	190,000	53,261
9993	RCCO - From Revenue EMR's - Econ Development	80,000	0	0	80,000	20,000	0
9994	RCCO - From Revenue EMR's - ICT	260,000	45,000	0	305,000	260,000	128,521
9996	RCCO - From Revenue EMR's - Capital	48,000	132,000	0	180,000	80,000	40,000
9997	RCCO - From Revenue EMR's - Waste Infrastructure EMR	250,000	0	0	250,000	0	0
9701	Govt Grant (DCLG passported from DCC)	577,000	0	489,000	1,066,000	989,000	909,526
9727	New Homes Bonus	81,000	1,516,000	0	1,597,000	470,216	112,534
9980	Usable Capital Receipts	5,000	358,000	0	363,000	166,000	64,545
9942	Borrowing	5,977,000	22,329,000	2,160,000	30,466,000	10,991,665	5,363,255
9952	DCC Funding - HIF Project	153,000	0	0	153,000	0	0
9956	Salix Round 3 Funding	0	0	2,735,000	2,735,000	2,684,107	2,723,187
9959	HIF Funding	6,465,000	323,000	0	6,788,000	2,263,000	535,700
9961	Govt Grants - Levelling - up Funding	6,436,000	0	0	6,436,000	1,896,000	0
GF Total		20,332,000	24,840,000	5,830,000	51,002,000	20,285,988	10,178,074
HRA		Approved Capital Programme	Total Slippage B/Fwd from 2021/22	Adjustment to Approved Capital Programme	Total Budgeted Capital Programme	Total Deliverable Programme 2022/23	Actual Funding 2022/23
Code	Description					Funding	
9980	Usable Capital Receipts	854,000	308,000	0	1,162,000	491,000	373,670
9981	UCR 1:4:1 Replacement Homes	432,000	356,400	0	788,400	579,600	426,367
9710	MRA Reserve	2,465,000	359,000	0	2,824,000	2,824,000	2,769,543
9727	New Homes Bonus	21,000	0	0	21,000	0	0
9944	RCCO - From HRA Revenue EMR's - Other	0	25,000	0	25,000	25,000	0
9991	RCCO - From HRA Revenue EMR's - Renewable Energy	250,000	0	0	250,000	250,000	336,130
9992	RCCO - From HRA Revenue EMR's - Afford Rents Surplus	299,000	148,000	0	447,000	148,000	0
9998	RCCO - From HRA Revenue EMR's - HMF	0	1,171,600	0	1,171,600	1,028,600	330,242
9802	Capital Grants Unapplied - S106 Afford Housing	170,000	0	0	170,000	0	0
9705	Government Grants - Homes England Funding	3,031,000	338,000	0	3,369,000	567,050	519,000
9706	Government Grants - One Public Estate Funding	0	0	0	0	0	280,000
9942	Borrowing	6,449,000	3,217,000	0	9,666,000	1,349,750	1,858,748
HRA Total		13,971,000	5,923,000	0	19,894,000	7,263,000	6,893,699
Grand Total		34,303,000	30,763,000	5,830,000	70,896,000	27,548,988	17,071,773

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Report for: Environment Policy Development Group

Date of Meeting:	20 June 2023
Subject:	Climate and Sustainability Update
Cabinet Member:	Cllr Natasha Bradshaw - Cabinet Member for Climate Change.
Responsible Officer:	Jason Ball - Climate and Sustainability Specialist. Paul Deal - Corporate Manager for Finance, Property and Climate Change.
Exempt:	None. which are Exempt from publication under paragraph 3, Part 1 of Schedule 12A to the Local Government Act 1972 (as amended) as it contains information relating to the financial or business affairs of any particular person (including the authority holding that information)
Wards Affected:	All.
Enclosures:	Annex A - brief summary of actions and progress.

Section 1 – Summary and Recommendation(s)

To receive an update on the Climate Action Plan (CAP) and the wider Climate and Sustainability Programme.

Recommendation(s):

- 1. That the Environment PDG notes and accepts this report as an update on the Council’s response to the Climate Emergency, documenting progress with the Climate Action Plan (CAP) and the wider Climate and Sustainability Programme.**

Section 2 – Report

1.0 Introduction

- 1.1 The Council's Corporate Plan places a strong emphasis on environmental sustainability matters in all aspects of its work, linked to everything from procurement to promoting nature recovery.
- 1.2 The Climate and Sustainability Specialist leads development of the Council's Climate and Sustainability Programme, working inclusively with all colleagues and Councillors, particularly the Corporate Manager for Finance, Property and Climate Change; and the Cabinet Member for Climate Change.
- 1.3 The Council has declared a Climate Emergency and aims to be climate neutral by 2030. The term 'climate neutrality' describes a balance achieved, for any given period, for carbon dioxide and other greenhouse gases released into or removed from the atmosphere; related to the actions taken by organisations, businesses or individuals. The goal of climate neutrality is to achieve a net zero climate impact.
- 1.4 The Council's work to address the climate change crisis aligns with the climate emergency declaration across Devon, and the Devon Carbon Plan. Council actions with regard to **climate mitigation** (reducing greenhouse emissions) and **climate adaptation** (resilience to climate change risks) can be split into two work streams:
- an internal organisational / corporate focus for the Council;
 - the wider agenda to enable actions across Mid Devon communities.
- 1.5 Therefore this report is divided into **corporate** and **community** items (some overlap is possible). Clearly the Council can monitor and manage matters related to our own assets and operations to a significant degree. For the wider agenda linked to the whole Mid Devon area, we will work as a partner with local businesses, organisations, community groups and residents.
- 1.6 This report emphasises activity and progress updates for brevity. For background details, please refer to previous reports, all archived online.

2.0 Performance

- 2.1 Aims, Priorities and Performance Indicators
- 2.1.1 Tables in Annex A for this report briefly summarise actions related to the Council's Corporate Plan (CP) aims and Climate Strategy (CS) priorities.
- 2.1.2 Progress on Performance Indicators (PI) is provided separately.
- 2.2 Climate Action Plan (CAP).
- 2.2.1 The C&S Specialist has run team meetings for all Operations Managers / Service Leads and Corporate Managers; and hosts a monthly support call. Updates requested from all. Totals updated below.

- 2.2.2 The CAP comprises both Corporate and Community work stream items**.
- 2.2.3 Estimated costs identified thus far*** total £117,155,857 split as follows:
- 2.2.4 For the Internal Structures and Processes strand, £643,138.
- 2.2.5 For the Housing Energy and Assets strand, £108,515,689. (This includes HRA planned works and estimates for the Council's facility buildings.)
- 2.2.6 For the Transport and Vehicles strand, £6,405,030.
- 2.2.7 For the Community and Wider Context strand, £1,511,000.
- 2.3 Cost estimates may be allocated within existing budgets, or may be additional; the CAP format shows where additional funding is required (or cost savings) in order to enable fundraising and budget planning.
- 2.4 The "estimated total tCO_{2e} saved 2020-2030" (tCO_{2e} = tonnes of carbon dioxide equivalent) indicates proposals could save 2,134 tCO_{2e} per year in the Corporate work stream and 7,953 tCO_{2e} per year in the Community work stream.
- 2.5 Caveats. Robust caveats must be provided with any CAP reporting to cover factors such as uncertainty and data gaps. Examples below.
- **Analysis gap. We have not identified all the projects required for the Council to achieve Net Zero. (Corporate impact.) Therefore we do not yet have a comprehensive carbon reduction plan.
 - Data gap. The majority of the CAP items require more information. Details will be enhanced by lead officers assigned to each prioritised project.
 - ***Estimates. The majority of costs are estimates. The majority of carbon savings are estimated, and not always based on an assessment.
 - Forecasting. The further ahead a project is planned, the less certain we can be about future costs.
 - Scope. Many items show capital costs but do not always forecast running costs of e.g. new installations or vehicles, or disposal costs. Embodied carbon is not considered. Business cases for each project / activity must be evaluated on a case-by-case basis (do not assume projects have been approved simply by being listed as an option in the CAP).

3.0 Community and partnership activities

- 3.1 Devon Climate Emergency (DCE) Partnership
- 3.1.1 The draft Climate Adaptation plan for Devon, Cornwall and isles of Scilly is out for consultation. To be circulated to PDG Members for feedback.
- 3.1.2 The C&S Specialist joined DCE at Devon County Show, outreach was themed on Net Zero Visions e.g. the mural hosted at Tiverton Pannier Market.
- 3.2 Planning Policy Statement: Climate Emergency
(Corporate Plan aims: h01, h03, c01, c04, env01, env02, env03, env05.)

- 3.2.1 [Cabinet 07 March](#) approved the Council's new Climate Emergency Planning Policy Statement. Policy emphasises that the climate change emergency is a material consideration to the planning process; promotes better, more consistent application evidence; and provides guidance and tools to support planners and applicants involved in new build and retrofit.
- 3.3 Electric Vehicle charging points.
(CS priority: 3. CP aim: env02.)
- 3.3.1 Deletti partnership scheme under way. Leases for 3 car parks finalised; first phase installation schedule to follow (Cullompton Forge Way; Crediton Market Street; Tiverton William Street). Second phase will cover 3 more: Crediton St Saviour's Way; Tiverton Westexe South; Tiverton Pannier Market.
- 3.3.2 The Council is part of the new Local Electric Vehicle Infrastructure (LEVI) Partnership; led by Devon County Council which has £7m allocated. Preparatory workshops under way, outline sent to government office.
- 3.4 Green Homes Grant Local Authority Delivery Scheme.
(CP aims: env01, env02.)
- 3.4.1 This retrofit scheme raises energy efficiency of low income homes with a focus on energy performance certificate (EPC) ratings of E/F/G. Phase 2 has achieved 149 home installations in Mid Devon e.g. insulation, ventilation, solar PV. These improvements will save an estimated 138 tCO₂e annually.
- 3.5 Tree planting and community engagement through nature.
(CP aims: env04, env07, env10.)
- 3.5.1 The C&S Specialist coordinated community volunteers to help plant 1,100 native trees on Aggregate Industries UK land in March 2023 as part of AIUK's nature area project at Uffculme.
- 3.5.2 The Council is grateful to all who helped to plant 92 trees on Council land in 2023 - at Old Park in Tiverton, and new community orchards at Oak Close in Tiverton and Court Orchard at Newton St Cyres.
- 3.5.3 The Housing team has worked with neighbourhoods on a 'no mow May' zone at Bickleigh, and consulted tenants (a positive majority vote) on a wildflower and hedgehog conservation area at Willand.
- 3.5.4 Nature surveys, habitat management and outdoor engagement supported by community groups at Council land continues e.g. Sustainable Crediton at open spaces; Sustainable Tiverton at the Tiverton Community Orchard.
- 3.6 Climate Change Adaptation.
(CS priority: 3. CP aims: Env01,02,03; H01,02,03; Ec01,02,03; C01,02,04.)
- 3.6.1 The Council's Zed Pod housing project at Shapland Place, Tiverton, has been [shortlisted for awards](#). This is an exemplar of redevelopment at a brownfield site, designed to address climate adaptation (flood resilience, high spec insulation) and climate impact (capable of Net Zero carbon performance).

4.0 Corporate activities

- 4.1 The Net Zero Advisory Group (NZAG). (CS priority: 1.)
 - 4.1.1 *NZAG to be re-established as a working group of the Environment PDG.
- 4.2 Sustainability appraisals for decision-making and reports.
 - 4.2.1 Cabinet endorsed Environment PDG recommendations, for the PDG and NZAG to liaise with Corporate Management Team (CMT) to:
 - formulate a method for a Climate and Sustainability Statement that can be consistently applied to all business cases
 - devise a consistent approach to climate change impact statements noted on committee reports
 - 4.2.2 A draft framework will be circulated to this PDG, and to PDG Chairs for consideration (already circulated to CMT 03 March 2023 and then to PDG members 29 March 2023).
- 4.3 Sustainability in Procurement Strategies. (CS Priority 6.)
 - 4.3.1 Environment PDG tasked NZAG with the Review of Procurement Strategies.
 - 4.3.2 [Cabinet 07 February](#) approved the new [MDDC Procurement Strategy 2023](#), which cites the MDDC Climate Emergency declaration and includes guidance on supporting delivery of environmental and social benefit.
 - 4.3.3 Next steps: Devise meaningful indicators for social and environmental impact.
- 4.4 Climate knowledge, literacy and capacity. (CS priority: 1.)
 - 4.4.1 Carbon Literacy workshops were offered to all Members; 4 Members signed up delivered by the Learning and Development Specialist and the C&S Specialist in January 2023. Manager workshop dates to follow (some have completed training with the Local Government Association).
- 4.5 Project: Public Sector Decarbonisation Scheme (PSDS). (CS priority: 1, 2. CP aims: env01, env02, ec01.)
 - 4.5.1 This £2.8m PSDS funded project to decarbonise heating at Exe Valley and Lords Meadow leisure centres uses combined arrays of ground-source and air-source heat pumps (and wood biomass heating at Lords Meadow) with extra power from new solar photovoltaic panels. The heating and cooling installation works are complete. The new systems are being commissioned and tested to the required standards. (PDG will have a verbal update.)
- 4.6 Bin-it-123. (CP aim: env06.)
 - 4.6.1 Since the change to Bin-it-123 collection cycles, Mid Devon's recycling rate for domestic waste has improved by 4%-5%, with a considerable cut in residual waste. Recycling 2021-2022 was in the top 15% in England.

Financial Implications: The financial implications associated with this report are the overall costs of the Climate and Sustainability Programme, budgets linked specifically to the Council's Corporate Plan, Climate Strategy and CAP.

Legal Implications: [Full Council declared a Climate Emergency in June 2019](#). The Environment Policy Development Group (PDG) is responsible for developing relevant council policies; considering how best to implement the Council's approved policies; and for making informed recommendations to Cabinet on the matter.

Risk Assessment: Progress on Performance Indicators (PI) provided separately by Performance and Risk Reports. There are 2 main risks (to the Council): 1) that the Council does not take sufficient actions to enable it to meet its Climate Emergency declaration ambitions; and 2) that the financial implications of Climate Change are not adequately measured and reflected in the Council's decision making.

Impact on Climate Change: The role of the Climate and Sustainability (C&S) Specialist in support of the corporate officer team is central to the Council's Climate and Sustainability Programme by actions such as the development of strategic positions and delivery of projects through internal, community and partnership work.

Equalities Impact Assessment: There are no equality impacts associated with this report. Specific projects and policies are subject to the Public Sector Equality Duty. (Assessing the equality impacts of proposed changes to policies, procedures and practices is not only a legal requirement, but also a positive opportunity for authorities to make better decisions based on robust evidence.)

Relationship to Corporate Plan: Please refer to Annex A which shows the Council's Corporate Plan aims (Table 1) and Climate Strategy priorities (Table 2).

Section 3 – Statutory Officer sign-off/mandatory checks

Statutory Officer: Andrew Jarrett
Agreed by or on behalf of the Section 151
Date: 06 Jun 2023

Statutory Officer: Maria de Leburne
Agreed on behalf of the Monitoring Officer
Date: 06 Jun 2023

Chief Officer: Andrew Jarrett
Agreed by or on behalf of the Chief Executive/Corporate Director
Date: 06 Jun 2023

Performance and risk: Steve Carr
Agreed on behalf of the Corporate Performance & Improvement Manager
Date: 06 Jun 2023

Cabinet member notified: Yes.

Section 4 - Contact Details and Background Papers

Contact: Jason Ball - Climate and Sustainability Specialist: Email:
JBall@MidDevon.gov.uk Tel: 01884 255255.

Background papers: The previous report was provided to the [Environment Policy Development Group](#) on [14 March 2023](#). Link to [Report](#). Link to [Appendix A](#).

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Background paper: Environment Policy Development Group: Climate and Sustainability Update. **Annex A.**

Date of Meeting: 20 June 2023.

1.0 Monitoring the Council's Carbon Footprint.

- 1.1 The Council reports its 'Greenhouse Gas Inventory' or 'Carbon Footprint' which is an assessment of its climate change impact as an organisation, measured in tonnes of carbon dioxide equivalent (tCO_{2e}). The tCO_{2e} is based on the Global Warming Potential (GWP) of different greenhouse gases over a 100-year period in comparison to carbon dioxide (CO₂).
- 1.2 Carbon Footprint reports, a progress chart and headline figures are published at <https://sustainablemiddevon.org.uk/our-plan> and updated annually. Results are shown in **Figure 1** and **Table 1** below.
- 1.3 The reporting period of April 2018 to March 2019 inclusive was the 'baseline' year. Carbon Footprint assessments have been carried out by the University of Exeter using internationally accepted methodology and cover Scopes 1, 2, and 3. Methods are applied consistently to all financial years. Net emissions are calculated based on reductions in greenhouse gas emissions linked to e.g. renewable energy generation.

Table 1 - Mid Devon District Council - Carbon Footprint figures

Year	Gross (tCO_{2e})	Nett (tCO_{2e})
<u>April 2018 - March 2019</u>	20,078	20,078
<u>April 2019 - March 2020</u>	19,231	19,223
<u>April 2020 - March 2021</u>	17,414	17,406
<u>April 2021 - March 2022</u>	20,744	20,503

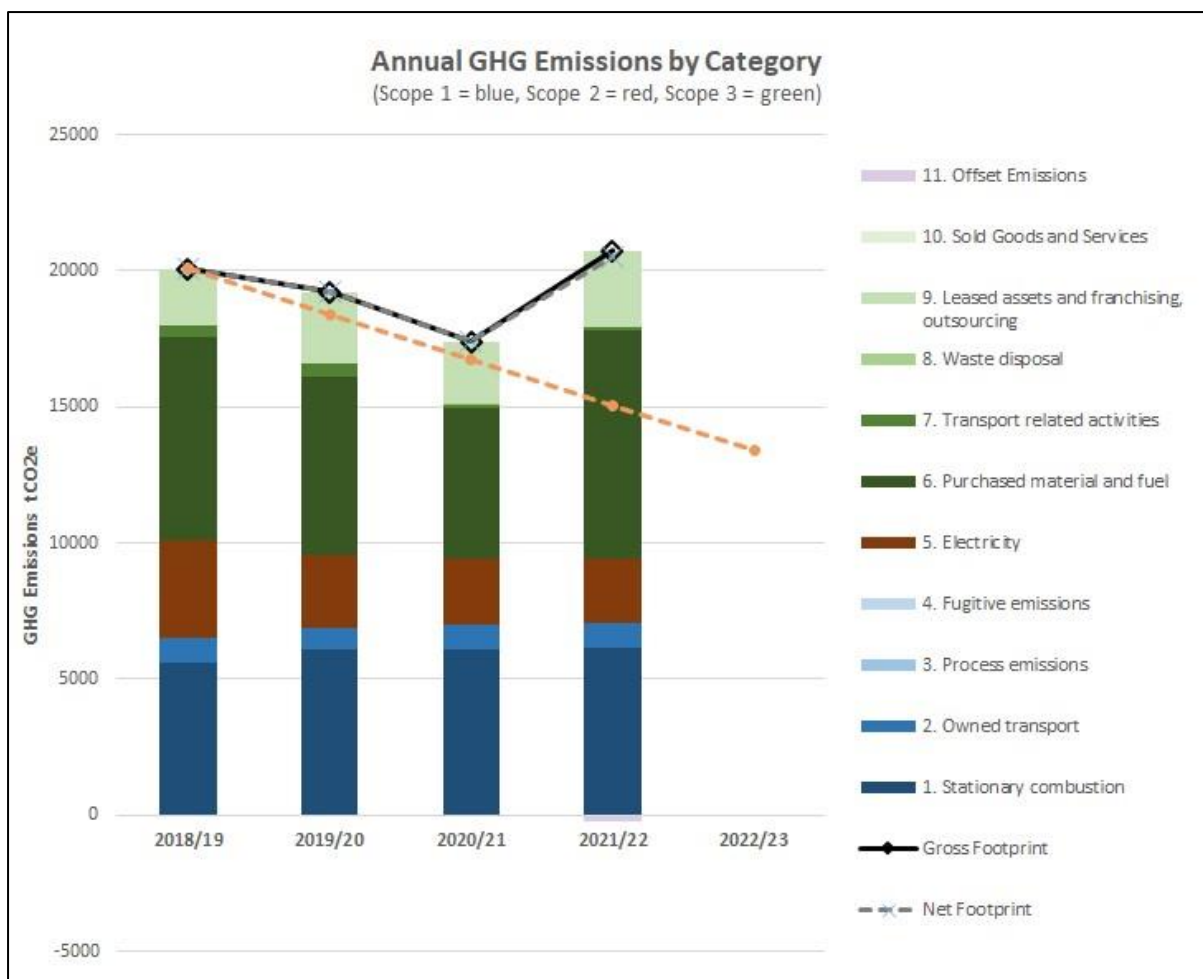


Figure 1 - Mid Devon District Council - Carbon Footprint figures

2.0 Performance Indicators

2.1 The tables below briefly summarise actions and progress in achieving the Council's Corporate Plan aims and Climate Strategy priorities.

2.2 Progress on Performance Indicators (PI) and Risks is provided separately on the Council's regular Performance and Risk Reports.

Table 2 - Progress in achieving Corporate Plan aims

Ref	Relevant aims in the Corporate Plan	Notes on actions taken
	Environment	
Env 01	Encourage retro-fitting of measures to reduce energy usage in buildings.	<p>Property. Solar PV on Council facilities.</p> <ul style="list-style-type: none"> • 2021: Heat Decarbonisation Plan completed for Phoenix House and leisure centres funded by Public Sector Decarbonisation Scheme (PSDS). • £300k PSDS project completed 2021 replaced lighting with LED. • Latest PSDS £2.8m decarbonisation project largely complete at Crediton and Tiverton leisure centres. • New £350k PSDS bid submitted for Culm Valley. <p>Housing. Ongoing maintenance and improvement cycles. Roof solar PV generation. Exemplar retrofit at Lapford. Funding needed to implement full-scale project.</p> <p>Housing: Public Health / Private Sector. Partnership delivery of Green Homes Grant phase 2 has achieved 149 home installations e.g. insulation, ventilation, solar PV.</p>
Env 02	Encourage “green” sources of energy, supply new policies and develop plans to decarbonise energy consumption in Mid Devon.	<p>Strategy. The C&S Specialist has encouraged Council investments in local renewable energy; also to support community renewable energy schemes.</p> <p>Property. Around 50% of supply to our main assets was REGO-backed renewable; issues due to market volatility.</p> <p>Revenues and Benefits. Teams administer green rates relief for carbon reduction measures.</p> <p>Housing. Social housing roof space leased to host Solar PV to generate green power for tenants with substantial cost savings, and reduce demand on the local network. Exported surplus power adds to local flexibility.</p> <p>Community. Council partnered the Solar Together Devon project to install solar PV and battery storage in households, now almost completed at Mid Devon.</p> <ul style="list-style-type: none"> • The Council promotes community support e.g. retrofit and energy advice via Exeter Community Energy. • Electric Vehicle charge points at Council car parks use renewable energy to cut emissions; leisure centres each host 2 chargepoints (2 points per machine). The Deletti concession will deliver at least 10 rapid chargepoints at 5 more car parks. • Liaison with National Grid Energy Distribution to promote development of the local power infrastructure.
Env 03	Identify opportunities to work with landowners to secure additional hedgerow planting, biodiversity and reforestation.	<ul style="list-style-type: none"> • Options for investment reports passed from Environment PDG to Cabinet. • The C&S Specialist set the Council as strategic partners to deliver tree planting via the Devon County Council's Emergency Tree Fund, a grant provided by The Woodland Trust.

Ref	Relevant aims in the Corporate Plan	Notes on actions taken
Environment		
	Consider promoting the designation of the Exe Valley as an Area of Outstanding Natural Beauty (AONB).	<ul style="list-style-type: none"> • Considered. Please refer to Corporate Plan mid-term review.
Housing		
H 01	Introduce zero carbon policies for new development.	<ul style="list-style-type: none"> • The Council's new Climate Emergency Planning Policy Statement helps us to enable and ask for development / retrofit to address climate issues. • The new Housing Strategy responds to the Council's Net Zero priority.
H 02	Encourage the piloting of Modern Methods of Construction (MMC) and self-build opportunities.	<ul style="list-style-type: none"> • The Council is a supporter of the National Custom and Self Build Association and continues to invite proposals for custom and self-build projects. • Zed Pod modular housing; delivery going well.
H 03	Use new development as opportunities to help communities to become increasingly sustainable and self-sustaining at neighbourhood level (district heating, energy use, recycling/reuse etc).	<ul style="list-style-type: none"> • The C&S Specialist works with others e.g. Forward Planning to help realise this aim. Provided input to help develop: Culm Garden Village Sustainability Strategy; Cullompton Town Centre Masterplan; Cullompton Heritage Action Zone ideas; Neighbourhood Plans; Housing Strategy. • As above: Climate Emergency Planning Policy.
Economy		
Ec 01	Promote zero carbon exemplar sites within commercial settings.	
Ec 02	Use car park pricing mechanism to effectively balance vehicular access needs with those of reducing car use.	No action so far. (Potential to forecast pricing effects alongside new investment in active travel infrastructure, car chargers, rail etc.)
Ec 03	Promote the development of the farming economy and local food production.	<ul style="list-style-type: none"> • Emphasis on sustainable farming, research and innovations. • Local sourcing and networks signposted on Sustainable Mid Devon website. (as above)
Ec 04	Working in partnership with farmers to develop and grow markets on the principle of reducing carbon emissions and sustainability.	As above.

Ref	Relevant aims in the Corporate Plan	Notes on actions taken
	Community	
C 01	Work with developers and DCC to deliver strategic cycle routes between settlements and key destinations.	Transport led at county level. The need to inform and influence county was discussed at Net Zero Advisory Group (NZAG) and Environment PDG.
C 02	Secure decent digital connectivity for all of Mid Devon.	Cross-team approach e.g. Planning and Economy to realise this aspect.
C 03	Work with education providers to secure appropriate post-16 provision within the district to minimise the need to commute out for A/T level studies.	Economy to realise this aspect.
C 04	Promote new, more integrated approaches to promoting good health and healthier living especially in the context of planned new developments.	Cross-team approach e.g. Planning and Economy to realise this aspect.

Table 3 - Actions for Climate Strategy 2020-2024 Key Priorities

Ref	Climate Strategy Key Priorities	Notes on actions taken
1	<p>Increase climate knowledge, literacy and capacity at Mid Devon District Council.</p> <p>Climate literacy training will be created and rolled out to staff and Councillors.</p> <ul style="list-style-type: none"> • Basic online modules for everyone. • More in-depth training of key staff who can act as internal experts on particular activities. • In-person thematic briefings to relevant officers and Councillors. <p>Extra staff time will be brought in to drive and coordinate climate work.</p>	<p>Net Zero Advisory Group (NZAG) active. C&S Specialist in post March 2021.</p> <ul style="list-style-type: none"> • A mix of informal online resources and structured learning is available. External learning resources promoted to Members and staff via 'Sustainable Mid Devon' website and newsletters. • C&S Specialist and Learning and Development Specialist trained as Carbon Literacy trainers; full course delivered to 4 Members Jan 2023. • Themed briefings to Members e.g. emissions targets; the Climate and Sustainability Programme; sustainable farming; local electricity network; sustainable development and climate issues; Climate as a priority for the Local Plan.

Ref	Climate Strategy Key Priorities	Notes on actions taken
2	<p>Identify schemes that will put us on track for net zero carbon by 2030.</p> <p>Working with partners and residents, we will identify new initiatives and ways of working that will develop and progress our plan. This includes working with the Devon Carbon Plan, as it emerges.</p>	<ul style="list-style-type: none"> • Work to facilitate and manage the Council's Climate Action Plan (CAP) is ongoing. • Selected items on the CAP considered by Corporate Management Team with regard to Medium Term Financial Plan (MTFP), etc. • Selected proposals and potential projects presented at Environment PDG and Cabinet.
3	<p>Enable and encourage the use of renewable energy locally.</p> <ul style="list-style-type: none"> • Including getting the hydroelectric scheme in Tiverton running to provide renewable energy to the Council offices. • Roll out Electric Vehicle charging points - residential and commercial. • Partner with Solar Together to support residential solar uptake. 	<ul style="list-style-type: none"> • Solar PV projects being considered. • Hydroelectric scheme planning application submitted; scheme reviewed, update to follow. • The Council hosts EV charge points at 3 leisure centre car parks powered by renewable energy. • Solar Together project delivery almost complete (solar PV and battery installations). • Regular liaison with Western Power for local infrastructure needs.
4	<p>Create a 'Community Climate & Biodiversity Support Fund'.</p> <p>There are many local residents and community-led organisations that, with a bit of financial support, will work to reduce carbon emissions and increase local biodiversity. We see this as part of our partnership approach.</p>	<p>This was one of the options for investment passed from Environment PDG to Cabinet.</p>

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Related papers: The previous report was provided to the [Environment Policy Development Group](#) on [14 March 2023](#). Link to [Report](#). Link to [Appendix A](#).