

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24

Community Development

Code	Community and Development	2023/24 Budget £	2023/24 Actual £	Variance £	Variance %
1000	Employees	97,258	96,376	(882)	-0.9%
2000	Premises	64,743	70,432	5,689	8.8%
3000	Transport	0	0	0	0.0%
4000	Supplies and Services	158,940	152,158	(6,782)	-4.3%
	Total Direct Expenditure	320,941	318,966	(1,975)	-0.6%
7000	External Income	(103,180)	(92,715)	10,465	10.1%
	Net Direct Expenditure	217,761	226,251	8,490	3.9% (a)
	Total Community and Development Expenditure	217,761	226,251	8,490	3.9%
	Community and Development - Service units				
CD200	Community Development	138,500	138,500	0	0.0%
CD300	Tiverton Pannier Market	79,261	88,985	9,724	12.3%
CD305	Market - Electric Nights	0	(1,234)	(1,234)	0.0%
	Total Community and Development Expenditure	217,761	226,251	8,490	3.9%
				£	£
	Total Expenditure Variation				8,490 (a)
	Major Cost Changes				0
	Major Cost Savings				0
	Major Changes in Income Levels				0
CD300 CD305	Income generated lower than budgeted forecast			10,465	0
	Minor Variations				8,490
	Total Expenditure Variation				8,490 (a)
	EARMARKED RESERVES				
	Utilised 2023/24				
	Proposed contribution c/fwd to 2024/25				
	Net movement in earmarked reserves				0
	Total Expenditure variation after Earmarked Reserves				8,490

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Car Parks

Code	Car Parks	2023/24 Budget £	2023/24 Actual £	Variance £	Variance %
1000	Employees	0	0	0	0.0%
2000	Premises	381,650	213,820	(167,830)	-44.0%
3000	Transport	0	0	0	0.0%
4000	Supplies and Services	89,710	111,044	21,334	23.8%
	Total Direct Expenditure	471,360	324,864	(146,496)	-31.1%
7000	External Income	(1,016,870)	(999,519)	17,351	1.7%
	Net Direct Expenditure	(545,510)	(674,655)	(129,145)	-23.7% (a)
	Total Car Park Expenditure	(545,510)	(674,655)	(129,145)	-23.7%
	Car Park - Service units				
CP520	Multi-Storey Car Park (MSCP)	(94,229)	(66,270)	27,959	-29.7%
CP530	Amenity Car Parks	44,356	21,788	(22,568)	-50.9%
CP540	Paying Car Parks	(495,637)	(630,173)	(134,536)	27.1%
	Total Car Park Expenditure	(545,510)	(674,655)	(129,145)	-23.7%
				£	£
	Total Expenditure Variation				(129,145) (a)
	Major Cost Changes				
CP520	Security overspend			5,000	
CP540	Computer software & car park machine maintenance overspend			12,000	
					17,000
	Major Cost Savings				
CP520	Utilities & maintenance underspend			(21,000)	
CP520	Project maintenance underspend (EMR contribution)			(25,000)	
CP530	Project maintenance underspend (EMR contribution)			(21,000)	
CP540	Business rates reduction			(16,800)	
CP540	Project maintenance underspend (EMR contribution)			(84,000)	
					(167,800)
	Major Changes in Income Levels				
CP520	Reduction in pay & display income			22,000	
CP520	Reduction in permit income			44,000	
CP540	Increase in pay & display income			(13,000)	
CP540	Increase in permit income			(18,000)	
CP540	Increase in income received from parking fines			(17,600)	
					17,400
	Minor Variations				4,255
	Total Expenditure Variation				(129,145) (a)
	EARMARKED RESERVES				
	Utilised 2023/24				
	Proposed contribution c/fwd to 2024/25				
CP520	EQ706 - MSCP project maint underspend			25,000	
CP530	EQ707 - Amenity CP project maint underspend			21,000	
CP540	EQ708 - Paying CP project maint underspend			84,000	
	Net movement in earmarked reserves				130,000
	Total Expenditure variation after Earmarked Reserves				855

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24

Planning and Regeneration

Code	Planning and Regeneration	2023/24 Budget £	2023/24 Actual £	Variance £	Variance %
1000	Employees	2,250,231	2,021,624	(228,607)	-10.2%
2000	Premises	0	0	0	0.0%
3000	Transport	19,500	15,811	(3,689)	-18.9%
4000	Supplies and Services	1,612,859	2,110,298	497,439	30.8%
	S106 Expenditure	0	357,995	357,995	0.0%
	Total Direct Expenditure	3,882,590	4,505,728	623,138	16.0%
7000	External Income	(1,307,328)	(1,197,875)	109,453	8.4%
	S106 Contributions	0	(20,961)	(20,961)	0.0%
	Grant funding	(584,879)	(1,091,868)	(506,989)	-86.7%
	Net Direct Expenditure	1,990,383	2,195,024	204,641	10.3% (a)
	Total Planning and Regeneration Expenditure	1,990,383	2,195,024	204,641	10.3%
	Planning and Regeneration - Service units				
PR100	Building Regulations	8,025	25,120	17,095	213.0%
PR110	Enforcement	102,820	112,354	9,534	9.3%
PR200	Development Control	357,680	451,525	93,845	26.2%
PR210	Local Land Charges	(42,506)	(82,120)	(39,614)	-93.2%
PR225	Garden Village Project	121,865	13,004	(108,861)	-89.3%
PR227	J28 Feasibility	0	416,315	416,315	0.0%
PR400	Business Development	417,983	464,755	46,772	11.2%
PR402	Cullompton HAZ	433,654	384,396	(49,258)	-11.4%
PR403	Shared Prosperity Fund	0	28,095	28,095	0.0%
PR420	Tiverton Town Centre Regen Project	0	15,434	15,434	0.0%
PR600	Forward Planning Unit	320,462	293,823	(26,639)	-8.3%
PR810	Statutory Development Plan	269,500	72,273	(197,227)	-73.2%
PR820	Assets of community value	0	50	50	0.0%
PR900	Dangerous Buildings And Trees	900	0	(900)	-99.9%
	Total Planning and Regeneration Expenditure	1,990,383	2,195,024	204,641	10.3%
	Total Expenditure Variation			£ 204,641	(a)
	Major Cost Changes				
PR200	Agency spend (partially offset by £10,400 EMR release)			40,168	
PR110	Enforcement staffing, agency spend and recruitment costs, offset by vacant posts and Planning Skills Delivery Grant			18,650	
PR225	Garden Village Project spend which has been offset by capacity funding			36,139	
PR227	J28 Project spend (fully funded by EMR releases)			416,315	
PR400	Project spend on Crediton Town Centre Masterplan (fully funded by EMR release)			42,206	
PR400	Project spend on Cullompton Town Centre Masterplan (fully funded by EMR release)			2,400	
PR400	Project spend on Cullompton Rail Project (fully funded by EMR release)			19,937	
PR400	Project spend on Homes England bid (fully funded by grant from Homes England)			76,993	
PR400	Shared Prosperity Fund match funding (fully funded by EMR release)			54,330	
PR403	Project spend which has been offset by Shared Prosperity Grant (and EMR release)			210,867	
PR420	Project spend (fully funded by EMR releases)			15,434	
PR600	Consultancy and grants funded by Neighbourhood Plan grant (and EMR releases)			29,340	
				962,779	
	Major Cost Savings				
PR100	Underspend as a result of reduced income and so picking up a reduced share of costs and savings from vacant posts			(68,308)	
PR200	Staff vacancies			(141,224)	
PR200	Appeals underspend from releasing £200k provision (of which £100k transferred to EMR)			(161,804)	
PR400	Staff vacancies (£17k put into EMR to fund 24/25 staffing)			(68,058)	
PR402	Project underspend on Cullompton HAZ			(46,372)	
PR600	Staff vacancies			(23,169)	
PR810	Local Plan reprofiled spend, based on new timetable and when technical evidence is needed (funds put back into EMR)			(197,822)	
				(706,757)	

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Planning and Regeneration

	£	£
Major Changes in Income Levels		
PR100 Underachievement on income	85,403	
PR200 Underachievement on income	82,844	
PR200 Grant income, Planning Skills Delivery & Biodiversity Net Gain	(68,207)	
PR210 Underachievement on income (partially offset by New Burdens grant)	33,748	
PR210 Grant income, New Burdens	(11,131)	
PR210 HM Land Registry contribution for works done	(60,000)	
PR225 Grant income, DLUHC	(145,000)	
PR400 Grant income, Homes England	(76,993)	
PR403 Grant income, Shared Prosperity	(182,772)	
PR600 Grant income, Neighbourhood Plan	(20,000)	
		(362,108)
Minor Variations		(26,308)
		(132,394)
SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS		
PR200 Net S106 Receipts and Grants (also see EMR below)		337,035
		204,641 (a)
Total Expenditure Variation		
EARMARKED RESERVES		
Utilised 2023/24		
PR200 EQ790 - Agency staffing on Development Management	(10,400)	
PR200 S106 - Public Open Space	(357,995)	
PR227 EQ781 - J28 Feasibility work	(397,112)	
PR227 EQ656 - J28 Feasibility work	(19,203)	
PR400 EQ722 - Shared Prosperity match funding	(54,330)	
PR400 EQ656 - Cullompton Rail Station work	(19,937)	
PR400 EQ728 - Crediton Masterplan work	(42,206)	
PR400 EQ728 - Cullompton Masterplan work	(2,400)	
PR402 S106 - Public Open Space & Air Quality	(8,129)	
PR402 EQ656 - Cullompton Rail Station work	(60,000)	
PR402 EQ722 - Cullompton HAZ project	(29)	
PR402 EQ652 - Return of unspent budgeted release, Cullompton HAZ project	82,251	
PR402 EQ653 - Return of unspent budgeted release, Cullompton HAZ project	34,385	
PR403 ER010 - Shared Prosperity Fund	(28,095)	
PR420 EQ653 - Tiverton Town Centre Regeneration project	(15,434)	
PR600 EQ780 - Community Land Trust work	(9,000)	
PR600 EQ741 - Community Housing grant spend	(2,890)	
PR600 EQ727 - Joint Strategy work	(2,943)	
PR600 EQ821 - Neighbourhood Plan work	(4,507)	
PR810 EQ728 - Return of unspent budgeted release, Local Plan	197,822	
Proposed contribution c/fwd to 2024/25		
PR110 ER015 - Land Charges HMLR Projects	60,000	
PR200 EQ774 - Planning Legal Expense Reserve	100,000	
PR200 EQ782 - Planning Skills Delivery Fund	19,500	
PR200 S106 - Public Open Space	20,961	
PR225 EQ824 - Garden Village	108,861	
PR400 EQ722 - Staffing in 2024/25	17,000	
Net movement in earmarked reserves		(393,831)
		(189,190)
Total Expenditure variation after Earmarked Reserves		