

Arun District Council

REPORT TO:	Policy and Finance Committee – 6 September 2022
SUBJECT:	Revenue and Capital Outturn Expenditure 2021/22
LEAD OFFICER:	Carolyn Martlew – Interim Group Head of Finance and Section 151 Officer
LEAD MEMBER:	Cllr Shaun Gunner
WARDS:	All
CORPORATE PRIORITY / POLICY CONTEXT / CORPORATE VISION: The recommendation supports all of the Council's Corporate Objectives.	
DIRECTORATE POLICY CONTEXT: The timely publication of the Council's Annual Accounts and submission of outturn information for the 2021/22 financial year demonstrates sound financial control and governance.	
FINANCIAL SUMMARY: The report provides a comparison between the actual income and expenditure for 2021/22 and the budget approved for the year. The financial summary is in the Appendix.	

1. PURPOSE OF REPORT

1.1. The purpose of this report is to allow Members of the Policy and Finance Committee to review the revenue and capital out turn figures for 2021/22 for the Council, subject to external audit.

2. RECOMMENDATIONS

- 2.1. Approve the carry forward of £18m Capital spending (£7m General Fund and £11m Housing Capital) from 2021/22 to 2022/23 as outlined at paragraph 4.5;
- 2.2. Approve the level of balances and unused S.106 sums at 31 March 2022, noting the reasons explained for the decrease in reserve balances; and
- 2.3. Approve the £ 343k contribution to the Funding Resilience Reserve in 2021/22; and
- 2.4. Approve the £500k transfer to an inflation contingency reserve.

3. EXECUTIVE SUMMARY

3.1. The appended report provides a summary of revenue and capital outturn expenditure for 2021/22 and compares this expenditure with the approved budget.

Arun District Council

4. DETAIL

- 4.1. The 2021/22 budget was considered by the Overview Select Committee on 26 January and Cabinet on 8 February 2021 before being formally approved by Full Council on 17 February 2021. The budget took account of the Council's Medium-Term Financial Strategy and Housing Revenue Account business plan. The provisional Local Government Finance settlement issued by the Ministry of Housing, Communities and Local Government (MHCLG) in December 2020 was also taken into consideration.
- 4.2. This report shows a comparison between the actual expenditure and income for 2021/22 and the budget approved by Full Council, plus supplementary estimates and virements approved during the year.
- 4.3. Progress against the budget was closely monitored during the year and monitoring statements were considered by Policy and Finance Committee at regular intervals. Unforeseen requirements were reported to the relevant Service Committee. Where no funding source could be identified, approval for supplementary estimates were sought from Full Council. During the year a number of expenditure items were identified as corporate underspend (due to sound management) which was utilised as a source for virement to minimise the number of supplementary estimates during the year. As in 2020/21, 2021/22 has been an exceptional year due to the impact of the ongoing COVID19 pandemic, with under- and over-spending against the budget, combined with the receipt of central government support.
- 4.4. It is important to note that the statutory deadlines for the preparation of the Accounts (Accounts and Audit Regulations 2022) remain extended, similar to 2020/21, due to the continuing impact of Covid-19. The statutory deadline for the approval of the Accounts is 30 November 2022. The draft Accounts, subject to audit were published on the Council's website on 28 July 2022. The External Auditor has advised that the year-end audit should be provided from September 2022. It is expected that the Council's Statement of Accounts for 2021/22 will be submitted to the Audit and Governance Committee in November 2022 or February 2023. (A special meeting could be convened if required) The draft (unaudited) Statement of Accounts and Annual Governance Statement are available on the Council's website using the link: <https://www.arun.gov.uk/financial-information>
- 4.5. Policy and Finance Committee is requested to consider the attached report which contains details of the revenue and capital outturn expenditure and specific reserve transactions for 2021/22; and the level of balances and unused S.106 sums at 31 March 2022.

5. CONSULTATION

- 5.1. No consultation has been undertaken with external bodies.

Arun District Council

6. OPTIONS / ALTERNATIVES CONSIDERED

6.1. No alternatives have been considered as the Council's Statement of Accounts has to be prepared using proper accounting practice.

7. COMMENTS BY THE GROUP HEAD OF FINANCE/SECTION 151 OFFICER

7.1. The report provides a comparison between the actual income and expenditure for 2021/22 and the budget approved for the year. Such comparisons are a part of sound governance and financial control.

8. RISK ASSESSMENT CONSIDERATIONS

8.1. The main risks with the process are:

- Late publication of the accounts – this risk has been successfully mitigated as the Accounts were published before the deadline, subject to audit;
- Incorrect information provided – as budget monitoring has been undertaken during the financial year and qualified staff engaged on the process, the Council has taken reasonable steps to mitigate the risk;
- Reputation – by meeting the deadline for accounts' publication, the Council has maintained its reputation.

9. COMMENTS OF THE GROUP HEAD OF LAW AND GOVERNANCE & MONITORING OFFICER

9.1. By publishing its Annual Statement of Accounts 2021/22, subject to audit within the statutory deadline, the Council has met its obligations under the Accounts and Audit Regulations 2015 and 2022.

10. HUMAN RESOURCES IMPACT

There are no direct impacts arising from this report.

11. HEALTH & SAFETY IMPACT

There are no direct impacts arising from this report.

12. PROPERTY & ESTATES IMPACT

There are no direct impacts arising from this report.

13. EQUALITIES IMPACT ASSESSMENT (EIA) / SOCIAL VALUE

There are no direct impacts arising from this report.

14. CLIMATE CHANGE & ENVIRONMENTAL IMPACT/SOCIAL VALUE

There are no direct impacts arising from this report.

15. CRIME AND DISORDER REDUCTION IMPACT

There are no direct impacts arising from this report.

16. HUMAN RIGHTS IMPACT

There are no direct impacts arising from this report.

Arun District Council

17. FREEDOM OF INFORMATION / DATA PROTECTION CONSIDERATIONS

There are no direct impacts arising from this report.

CONTACT OFFICER:

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Job Title: Interim Group Head of Finance and Section 151 Officer

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BACKGROUND DOCUMENTS:

Published Budget 2021/22;

Draft Statement of Accounts 2021/22;

Budget monitoring reports 2021/22.

ARUN DISTRICT COUNCIL REVENUE AND CAPITAL OUTTURN REPORT 2021/22 - Policy and Finance Committee 6 September 2022

1. Introduction

1.1 This report sets out the Capital, Housing Revenue and General Fund Revenue outturn performance against budget for 2021/22. The report compares actual expenditure and income with the budget approved by Council on 17 February 2021 plus supplementary estimates and virements approved during the year.

1.2 The report comprises of:

- General Fund Revenue Summary (Appendix A);
- Housing Revenue Account (Appendix B);
- Capital and Asset Management Statement (Appendix C);
- Capital Receipts (Appendix D);
- Earmarked Reserves Statement (Appendix E); and
- S.106 Summary.

2. General Fund Summary (Appendix A)

2.1 The General Fund outturn summary is included at Appendix A. The original budget for 2021/22 anticipated no change in the level of General Fund Reserve of £7.076m. During the year six supplementary estimates totalling £278k were approved:

- Three relating to Planning Appeals, totalling £101k;
- One for West Bank Strategic Allocation of £50k; and
- Two related to the recruitment and appointment of a Chief Executive, totalling £127k.

These changes resulted in a total approved budgeted draw down from General Fund Reserves of £278k.

2.2 In addition, as part of 2022/23 budget setting, Full Council approved the transfer of £2.076m from General Fund balance to the Financial Resilience Reserve, setting the General Fund balance to the minimum requirement of £5m. This will help with presentation of financial information going forward

2.3 The change in the planned original budget General Fund Reserve movement due to supplementary estimates is shown in the table below:

	£'000	£'000
Original Budget		0
Fitzalan Road Acoustic Fencing	25	
Planning Appeal P/58/19/PL	26	
Planning Appeal BN/142/20/OUT	50	
West Bank Strategic Allocation	50	
Recruitment of permanent CEO	30	
Recruitment of Interim CEO	97	
Transfer of Balance to FRR	2,076	
Total approved General Fund Movement 2021/22		2,354
Total approved Budget 2021/22		<u>2,354</u>

The outturn General Fund Reserve movement compared to original and current budget is summarised in the table below:

General Fund Movement 2021/22	Original Budget £'000	Outturn 2021/22 £'000
Net Budget Requirement		
Cost of Service	18,374	21,323
Contribution to/(from) earmarked reserves	(963)	2,501 *
Other Corporate Costs	8,576	6,121
Net Budget Requirement	25,987	29,945
Financed By:		
Retained Business Rates	(5,866)	(5,963)
New Homes Bonus	(1,040)	(1,040)
Other non-ringfenced Grants	(2,416)	(4,201)
Council Tax	(16,665)	(16,665)
Total Financing	(25,987)	(27,869)
(Taken from) / Added to Balances	0	2,076
General Fund Balance 31 March 2022	7,076	5,000

*Details of earmarked reserve balances are shown at Appendix E.

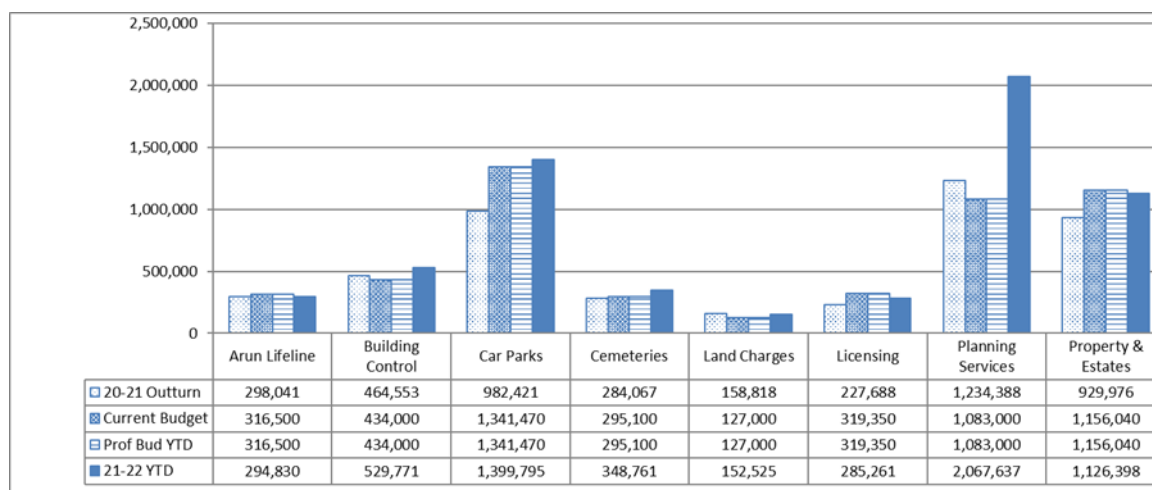
- 2.4 The General Fund variations against original budget are summarised in Appendix A. It should be noted that some of the variations against the original budget are due to accounting requirements (e.g., IAS19 pension adjustments) and the way the original budget is presented (Contingency budget). During the year contingency and miscellaneous budget items were vired to service areas; capital schemes; and contributions to earmarked reserves (if required for future years). Alternatively, if unrequired they are made available as part of identified savings (corporate underspend) that can be vired to fund unforeseen expenditure in order to minimise the use of supplementary estimates during the year. It should be noted that the budget for 2022/23 does not contain any contingency items, with approved service bids being included in the appropriate committee budget. The variations +/- £200k against original budget are summarised in the table and notes below:

Variation Analysis original budget to outturn 2021/22

	£'000
Expected Use of Reserves 2021/22	0
Favourable Variations	
Fees and Charges Income	(845)
Recharge to Housing Revenue Account	(284)
Contingency	(248)
Commuted Sums Felpham Site 6	(263)
Non Ringfenced Government Grants	(200)
Other Variances Net	(135)
Total Favourable Variations	(1,975)
Adverse Variations	
Supplementary Budgets approved by Full Council	278
Littlehampton Public Realm	400
Homelessness net	454
Inflation Contingency	500
Additional Underspend transferred to Financial Resilience Reserve	343
Transfer of General Fund Balance to Financial Resilience Reserve	2,076
Total Adverse Variations	4,051
Change in General Fund Balance 2021/22	2,076

- 2.5 Members and officers received regular monitoring reports which highlighted the Council's financial position including the predicted underspend against current budget. The supplementary estimates approved by Full Council during the year were required for good governance as they draw Members' attention to significant additional expenditure in addition to the approved budget. It is important to note that some of the savings (e.g. establishment) are not known until the end of the year and cannot therefore be used to fund additional expenditure during the year.
- 2.6 Fees and charges income exceeded budget, mainly due to Planning Services income. This exceeded budget expectation mainly due to ten residential and three commercial planning applications of significant value during the year. In addition, an application was received for a strategic site in the district which was not anticipated.
- 2.7 An estimate is made at the commencement of each financial year of recharge to Housing Revenue from General Fund for services provided. The out turn was £1.710m compared to an original estimate of £1.426m; a variation of 20%. The largest variance arises from charges from ICT. This element increased due to staff turnover during the year in Housing Services. The other significant variances arose from Accountancy and Legal Services recharges. These can be difficult to estimate and therefore susceptible to variances.
- 2.8 The central contingency was largely transferred to services as the year progressed and items were committed. The variation here is items in the contingency budget that were not required.

- 2.9 The timing of income from commuted sites cannot be anticipated and included in the budget.
- 2.10 The COVID19 pandemic remained an issue during 2021/22. A number of unexpected government grants were received during the year. The Contained Management Outbreak Fund (COMF) help take pressure off the Council's budgets with £x spent and £x carried forward into 2022/23. These sums are in earmarked reserves to ensure the funding is available if it has to be repaid.
- 2.11 The £135k remaining favourable variation is the sum of a large number of smaller service budget variations, unrequired earmarked reserves returned to the General Fund and financing of capital/project expenditure in the year which were less than £200k.
- 2.12 Supplementary budgets approved during 2021/22 are listed above, totalling £278k in the year.
- 2.13 Littlehampton Public Realm Scheme was not included in the original revenue budget. The variance is a projected overspend on the project due to unforeseen circumstances including supply chain issues. The potential increase was reported to the Economy Committee on 26 July 2022 and the situation was regularised by virement from identified underspends.
- 2.14 During the COVID19 pandemic, the government implemented a number of policies to aid people in housing need, including a ban on private sector evictions. This was removed in June 2021 and a number of further issues have increased homelessness and housing problems across the whole country. This has resulted in an increase in demand for the service locally, increasing expenditure.
- 2.15 An Inflation contingency reserve of £500k was set up at 31 March 2022 to offset anticipated cost increases in 2022/23 which were not evident when budgets were set.
- 2.16 The £343k transfer to the Financial Resilience Reserve is in line with the Council's policy of using this reserve for under and overspends at year end. The accumulated balance will assist the Council in dealing with expected decreases in income and increases in expenditure in future years.
- 2.17 The change in General fund balance is the transfer of £2.076m balances above £5m to the Financial Resilience Reserve approved by the Council in February 2022. Planning Services income exceeded budget expectation mainly due to ten residential and three commercial planning applications of significant value during the year. In addition, an application was received for a strategic site in the district which was not anticipated.
- 2.18 With the exception of Planning Services, the Council's income from fees and charges was in line with the original budget in 2021/22



2.24 Members can obtain further information on the 2021/22 outturn from the Group Head of Finance & S151 Officer.

2.25 Members are asked to approve the General Fund balance of £5.000m (£7.076m previous year) and Earmarked General Fund Reserves of £29.125m (£29.162m previous year) Appendix E at 31 March 2022.

3 Housing Revenue Account (HRA) (Appendix B)

3.1 Taken together the HRA and Major Repairs Reserve showed a deficit of £2.058m for the year, compared with a budgeted deficit of £1.967m. The HRA balance at 31 March 2022 was £3.891m, with a further £2.886m held in the Major Repairs Reserve. These balances are expected to continue to reduce over the early years of the HRA Business Plan as a result of the programme of new dwellings and additional expenditure on the housing stock. The budget for 2022/23 is a £1.396m deficit.

3.2 Members are asked to approve the HRA balance at 31 March 2022 of £3.891m, and Major Repairs Reserve balance of £2.886m.

4 Capital and Asset Management (Appendix C)

4.1 The Council's budget for 2021/22 included several projects which although included in the Capital budget for project management and monitoring purposes cannot, under current accounting regulations, actually be charged to the capital accounts. Expenditure on these projects is transferred from capital to revenue at the end of the financial year and is included in the relevant committee or support service. The result of this transfer is an increase in service expenditure and a corresponding reduction in the amount of capital expenditure financed from revenue (there is accordingly no effect on the Council's total net expenditure). In future budget cycles, projects which are not capital will be budgeted for in revenue. This has been commenced as part of the 2022/23 budget preparation process.

- 4.2 A budget of £7.960m for capital and special revenue projects was approved by the Council for 2021/22. In addition, £25.436m was carried forward from 2020/21 to complete approved projects and additional budget of £1.080m approved during the year, giving a current budget of £34.476m. Actual expenditure for the year amounted to £11.281m (£9.402m previous year) on capital schemes and £2.150m (£1.333m previous year) on special revenue projects.
- 4.3 The Council's General Fund capital programme is limited by the resources available. The majority of the larger one-off schemes are delivered in partnership in order to maximise external funding and to minimise the risk to the Council.
- 4.4 The delivery of the capital programme was significantly affected in 2019/20 and 2020/21 by the COVID19 pandemic. The delays continued in 2021/22 and it is expected that as restrictions continue to be eased and the economy reopened, that work can re-commence and delayed schemes and projects are delivered. A review will be undertaken of planned capital spending to ensure schemes in the programme are deliverable. If not, they will be removed.
- 4.5 On Housing Capital, a number of projects continued to be delayed due to the pandemic, some of these have now been tendered, whilst others are ready to go out to tender. The £11m capital underspend in 2021/22 is therefore required to be carried forward to 2022/23 to allow the programme of works to catch up and be delivered, otherwise it will continue to run behind which will impact future budgets. In addition, there is also pressure to increase the rate at which works are completed that are required by the regulator, for example fire compliance. Members are therefore requested to approve the carry forward of £11m for Housing Capital Projects to 2022/23. In addition, £7m of spending on General Fund capital schemes has been identified as required in 2022/23 and therefore recommended for carry forward to 2022/23. It should be noted that some expenditure relates to future years. This recommendation is subject to a review of the carried forward spending to ensure the budgets are still required as part of the 2023/24 budget setting.
- 4.6 The Council recognises the need to maintain a clear view on the affordability of the above priorities, and the financial model which supports the Business Plan will be regularly updated in the light of changing circumstances.
- 4.7 Appendix C shows, for comparison purposes, all Capital, Asset management and other projects expenditure for the year, including sums transferred to revenue at the end of the year.

5 Capital Receipts (Appendix D)

- 5.1 The capital receipts statement in Appendix D shows total capital receipts of £2.036 as at 31 March 2022 (£1.933m previous year).

6. Earmarked Reserves (Appendix E)

- 6.1 The earmarked reserves statement 2021/22 in Appendix E shows the amounts set aside from the General Fund in earmarked reserves for future expenditure plans and the amounts posted back from earmarked reserves to meet General Fund expenditure in 2021/22. These reserves were reviewed regularly during 2021/22 to ensure that they are being drawn down as appropriate or returned to General Fund reserve. Earmarked reserves balances changed significantly during 2020/21 and 2021/22 mainly due to timing differences in COVID19 government support receipts and the Council being able to apply it correctly. This process ensured the funding would be available for its intended cause after the financial year end. Members are asked to approve the level of earmarked reserves of £27.533m (£29.162m previous year) which included the following s31 grants at 31 March 2021 and 31 March 2022 to aid the Council in its response to the pandemic:

Grant/Reserve	2021 £'000	2022 £'000
Section 31 Business Rates Grants	7,865	3,742
Business Rates COVID19 Spread	1,221	814
Business Rates Reserve	962	962
Council Tax COVID19 Spread	105	70
COVID19 Contingency Reserve	538	343
COVID19 Council Tax Hardship Fund	210	100
Other grants	265	587
Total	11,166	6,618

- 6.2 It should be noted that £3,742k has been included in the budget for 2022/23 (£7,865k previous year) in relation to s31 grants received in 2021/22 which will result in an adverse variation on the Collection Fund in 2022/23 (also included in the budget 2022/23). The Business Rates spread and Council Tax Covid 19 spread reserves are required to match £442k in 2022/23 and 2023/24 (£35k Council tax and £407k Business Rates) the three year covid spreading collection fund losses required by statute.
- 6.3 WSCC continued support of the Council Tax hardship fund enabled the Council to continue the scheme which allows support up to a maximum £150 per household. The decision was made too late to include in the budget for 2022/23. £100k was therefore set aside for the Council's share. Housing and Wellbeing Committee endorsed this action at its meeting on 17 March 2022.
- 6.4 The purpose of the Covid Contingency Reserve (set up at the end of 2020/21) is to allow the Council to reduce any financial issues arising from the pandemic in 2021/22 and further in the future. There is approximately £300k uncommitted in the reserve at 31 March 2022, which is available for this purpose in 2022/23. This includes work that would have been carried out in 2021/22 but slipped due to the

pandemic. This reserve will be applied to work on the Operating Model of the Council as a whole. The organisation moved to a largely homebased scenario as a direct result of the Pandemic and the ongoing scares have resulted in this way of working becoming entrenched. The Council however has not changed or altered Terms and Conditions, policies, working practices, consulted the public on how services should be provided, consulted Members or staff or looked at office use. The new paradigm created by COVID requires the Council to examine a whole host of issues related to its operation. This includes expert help to design and implement the new operating model as the impacts of COVID start to become just accepted norms, that future proof the organisation and mitigate the impacts of the new way of working the Pandemic forced upon the Council.

7. Section 106 Receipts

- 7.1 Section 106 agreements, also known as planning obligations, are agreements between developers and Arun District Council (as the local planning authority) that are negotiated as part of a condition of planning consent. The Town and Country Planning Act 1990 enables Arun to negotiate contributions towards a range of infrastructure and services, such as community facilities, public open space, transport improvements and/or affordable housing.
- 7.2 The Council held £9.412m in section 106 developer contributions at 31 March 2022 (£9.122m previous year). Members and officers were updated on S.106 sums at regular intervals during 2021/22 as part of the budget monitoring process.

General Fund Revenue Budget and Outturn 2021/22 Summary

Cost of Service	Original Budget £'000	Outturn £'000	Variance £'000
Policy and Finance Committee	50	59	9
Corporate Support Committee	2,013	2,708	695
Economy Committee	167	903	736
Environment Committee	3,576	3,966	390
Planning Policy Committee	(516)	(1,505)	(989)
Housing and Wellbeing Committee	406	1,089	683
Establishment	13,356	15,033	1,677
Rates	561	565	4
Insurance	187	215	28
Recharges	(1,426)	(1,710)	(284)
Total Cost of Service	18,374	21,323	2,949
Corporate Costs			
Parish Precepts	4,877	4,877	0
Other Precepts and Levies	278	256	(22)
Interest and Investment Income	(344)	(442)	(98)
Contingencies	1,008	0	(1,008)
Contribution to/(from) Earmarked Reserves	(963)	2,501	3,464
Capital Expenditure Financed from Revenue	1,711	332	(1,379)
Pension Deficit Contributions	1,046	1,098	52
Total Corporate Costs	7,613	8,622	1,009
Total Net Budget Requirement	25,987	29,945	3,958
Financed by:			
Retained Business Rates	(5,866)	(5,963)	(97)
New Homes Bonus	(1,040)	(1,040)	0
Other Non-ringfenced Grants	(2,416)	(4,201)	(1,785)
Council Tax Income	(16,665)	(16,665)	0
Total External Finance	(25,987)	(24,605)	(1,882)
Transfer to/(from) General Fund Reserve	0	2,076	2,076

Housing Revenue Account Summary 2021/22

	Original Budget £'000	Actual £'000	Variance £'000
Expenditure			
Supervision & Management	5,199	5,905	706
Repairs & Maintenance	3,887	5,514	1,627
Financing of capital expenditure	4,732	6,634	1,902
Net Loan charges	5,162	1,507	(3,655)
Total Expenditure	18,980	19,560	580
Income			
Rents (dwellings, garages, hostels, other property)	(16,391)	(16,316)	75
Charges for services and facilities	(632)	(693)	(61)
Interest on Balance (net)	10	47	37
Total Income	(17,013)	(16,962)	51
HRA Surplus/Deficit	1,967	2,598	631
HRA Reserves - Balance brought forward	(8,081)	(6,489)	
Budget changes in year			
HRA Reserve - Balance carried forward	(6,114)	(3,891)	

Appendix C

Capital, Asset Management and other projects Summary 2021/22

<i>Committee</i>	<i>Original Budget £,000</i>	<i>Current n Budget £,000</i>	<i>Outtur £,000</i>
Corporate Support			
Arun Improvement Programme	0	75	75
Information Technology	120	784	356
Financial Management System	0	32	33
Total	120	891	464
Economy			
Littlehampton Public Realm	0	4,611	1,309
Asset Management	1,582	3,310	1,097
Total	1,582	7,921	2,406
Environment			
Chipper	26	26	23
Keystone Centre	0	250	0
Place St. Maur Bognor Regis	0	1,776	1,311
Sunken Gardens	0	500	34
Play Areas	100	394	162
Improvement & Discretionary Grants	1,400	1,400	1,413
Total	1,526	4,346	2,943
Residential & Wellbeing			
Littlehampton Wave	0	113	25
Housing Improvements & Repairs	4,632	5,632	3,002
Housing IT	0	442	262
Stock Development	100	15,132	4,328
Total	4,732	21,319	7,617
Summary			
GENERAL FUND	3,228	13,270	5,839
HOUSING REVENUE ACCOUNT	4,732	21,206	7,592
Total	7,960	34,476	13,431

Appendix D

Capital Receipts 2021/22

	£,000
Balance at 1 April 2021	1,933
Receipts during year (net of pooling)	1,499
Financing of capital expenditure	1,396
Balance at 31 March 2022*	2,036

* There were no 1-4-1 receipts as at 31 March 2022

Appendix E

Earmarked Reserve Balances 2021/22

	Balance at 31 March 2021 £'000	Net Transfers 2021/22 £'000	Balance at 31 March 2022 £'000
Delayed capital & special projects	4,923	(1,449)	3,474
Enhanced asset management and other schemes	50	(50)	0
Community Wellbeing	529	(266)	263
Leisure Provision	120	0	120
Littlehampton Wave	113	(26)	87
COVID 19 Grant	94	(27)	67
Corporate Support	393	1,881	2,274
Funding Resilience Reserve	6,659	2,414	9,073
Business Rates COVID19 Spread	1,221	(407)	814
Section 31 Grants	7,865	(4,032)	3,833
Business Rates Reserve	962	0	962
Council Tax COVID19 Spread	105	(35)	70
COVID19 Contingency Reserve	538	(195)	343
Council Advice and Monitoring	36	(3)	33
Economy	525	3	528
Neighbourhood Services	609	3	612
Place St Maur	575	(111)	464
Planning	321	217	538
Planning LDF	148	59	207
Residential Services	49	0	49
COVID19 Council Tax Hardship Fund	210	(110)	100
Community Housing Fund	547	(225)	322
Flex Homelessness Grant	352	0	352
NB-Homelessness Reduction	131	(59)	72
Technical Services	675	805	1,480
Community Flood Fund	589	133	722
Asset Management	652	22	674
COVID19 Grants	171	(171)	0
Total Earmarked Reserves	29,162	(1,629)	27,533