

# REVENUE OUTTURN 2022-23

# APPENDIX A

## 1. Summary Revenue Outturn £000

## Appendix 1

Summary	Note #	Approved Budget	Movement in Reserves	Revised Budget	22-23 Actuals	Outturn
Employee Costs	3	6,545	(30)	6,516	6,657	142
Premises	4	584	0	584	614	30
Supplies and Services	5	8,878	(190)	8,688	9,500	812
Transport		135	0	135	99	(36)
Third Party Payments	6	2,204	0	2,204	2,091	(113)
Transfer Payments	7	10,302	0	10,302	10,193	(109)
Bad Debt Provision		28	0	28	(134)	(162)
Other Grants and Contributions	9	(596)	(709)	(1,305)	(2,034)	(728)
Income	8	(16,120)	644	(15,475)	(16,131)	(655)
<b>Net Cost of Service</b>		11,960	(284)	11,676	10,856	(819)
Commercial Income		(1,073)	0	(1,073)	(1,090)	(17)
Collection Fund		(9,213)	0	(9,213)	(9,347)	(135)
Net Debt/Interest		12	0	12	(339)	(351)
Other		(1,686)	284	(1,402)	(1,402)	0
<b>Outturn</b>		<b>(0)</b>	<b>(284)</b>	<b>(0)</b>	<b>(1,322)</b>	<b>(1,322)</b>

The significant variances are explained in breakout tables below.

## 2. Movement in Reserves

<b>Movement in Reserves</b>	<b>£000</b>	<b>Reason</b>
Cyber Security Grant	(25)	Grant received in 2022/23 to be used in 2023/24
Roundabout Sponsorship	(31)	Sponsorship received in 2022/23 to be used in future years
Biodiversity	(45)	S106 receipts received in 2022/23
Affordable Housing	(91)	S106 receipts received in 2022/23
New Burdens	(119)	Grant received in 2022/23 to be used in 2023/24
Covid19 Residual Grant	(118)	Residual Covid Grant
Homes for Ukraine	(215)	Grant received in 2022/23 to be used in 2023/24
Housing Need Grant	(390)	Grant received in 2022/23 to be used in 2023/24
Climate Change	(229)	Capital projects
Support for Leisure Centre	804	Cabinet decision - October 2021
Housing Need	175	Tier 1 saving
	<b>(284)</b>	

## 3. Employee Costs

<b>Employee Costs</b>	<b>Original Budget</b>	<b>Movement in Reserves</b>	<b>Revised Budget</b>	<b>22-23 Actuals</b>	<b>Outturn</b>
Pay Costs	5,981	(30)	5,952	5,771	<b>(181)</b>
Agency	428	0	428	522	<b>94</b>
Severance	0	0	0	239	<b>239</b>
Other	136	0	136	125	<b>(11)</b>
<b>Outturn</b>	<b>6,545</b>	<b>(30)</b>	<b>6,516</b>	<b>6,657</b>	<b>142</b>

Agency costs supplement staff vacancies and support projects. The overall overspend is attributable to one-off severance payments approved during the year.

## 4. Premises £000

Premises	Approved Budget	Movement in Reserves	Revised Budget	22-23 Actuals	Outturn
Electricity	60	0	60	104	44
Gas	16	0	16	42	26
Grounds Maintenance	66	0	66	51	(15)
Business Rates	321	0	321	305	(17)
Other	121	0	121	113	(8)
<b>Outturn</b>	<b>584</b>	<b>0</b>	<b>584</b>	<b>614</b>	<b>30</b>

- Gas and Electricity costs for the Civic Building subject to national utility price increases - electricity expense will benefit from newly installed solar panels on Civic Centre in 2023/24.

## 5. Supplies &amp; Services £000

Supplies & Services	Approved Budget	Movement in Reserves	Revised Budget	22-23 Actuals	Outturn
Fees and hired services	4,522	15	4,537	5,038	501
Sub-contracted work	1,170	(229)	941	1,261	320
Other	3,186	24	3,210	3,200	(10)
<b>Outturn</b>	<b>8,878</b>	<b>(190)</b>	<b>8,688</b>	<b>9,500</b>	<b>812</b>

- Fees and hired services overspend is mainly off-set by increase of rent income of £302k and food voucher/energy support grant income to pay for the costs incurred under the government's support schemes - see note 8.
- Sub-contracted work is offset by Countryside Stewardship grant of £141k - see note 9.

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- Supplies and Services are subject to inflationary pressure. Contracts are subject to indexes which were higher than budget assumptions.

### 6. Third Party Payments £000

Third Party Payments	Approved Budget	Movement in Reserves	Revised Budget	22-23 Actuals	Outturn
5C Contract	1,904	0	1,904	1,791	(113)
Other	299	0	299	300	0
<b>Outturn</b>	<b>2,204</b>	<b>0</b>	<b>2,204</b>	<b>2,091</b>	<b>(113)</b>

- The 5C contract is a cost sharing agreement. Services provided by Capita were changed for some of the 5 councils which is reflected in a decrease in costs for Hart.
- Recommendation:** the one-off underspend from the 5C Contract is moved to an earmarked reserve in anticipation of costs post contract end. Reference: Reserves Review.

### 7. Transfer Payments £000

Transfer Payments	Approved Budget	Movement in Reserves	Revised Budget	22-23 Actuals	Outturn
Housing Benefits	10,416	0	10,416	10,296	(120)
Other	(114)	0	(114)	(103)	11
<b>Outturn</b>	<b>10,302</b>	<b>0</b>	<b>10,302</b>	<b>10,193</b>	<b>(109)</b>

Housing benefit is paid by Hart but funded by the DWP, this is gradually being replaced by Universal Credit. It is difficult to accurately forecast the costs and overpayments.

## 8. Income £000

Income	Approved Budget	Movement in Reserves	Revised Budget	22-23 Actuals	Outturn
Green waste subscriptions	(720)	0	(720)	(830)	(110)
Recycling credits	(132)	0	(132)	(540)	(408)
Car Parks	(715)	0	(715)	(844)	(129)
Planning - application fees	(900)	0	(900)	(617)	283
Building Control	(424)	0	(424)	(331)	93
Rent Income	(176)	0	(176)	(477)	(302)
Other	(13,054)	644	(12,410)	(12,491)	(82)
<b>Outturn</b>	<b>(16,120)</b>	<b>644</b>	<b>(15,475)</b>	<b>(16,131)</b>	<b>(655)</b>

- The Green waste budget was decreased from 2021/22 as subscriber numbers declined. These numbers have improved although not yet at pre-pandemic levels.
- Planning income is difficult to forecast as it can be skewed by large development applications, the budget in 23/24 has been adjusted to reflect the trend of reduced income reported throughout the year.
- Mixed recycling income per tonne is volatile, the unit price doubled during the year and generated a significant one-off income. This can't be guaranteed in future years but the value will be monitored during the year.
- Rent Income is offset by an increase in cost of Supplies and Services as grants are awarded, for example to CAB to pay rent for accommodation.
- **Recommendation:** the one-off surplus income from car parks, recycling and green waste is moved to an earmarked reserve for future defined purposes. Reference: Reserves Review

## 9. Grants &amp; Contributions £000

Grants & Contributions	Approved Budget	Movement in Reserves	Revised Budget	22-23 Actuals	Outturn
Support for Homeless	(261)	(204)	(465)	(382)	83
Homes for Ukraine	0	(215)	(215)	(429)	(214)
Biodiversity	0	0	0	(54)	(54)
Countryside Stewardship	0	0	0	(141)	(141)
Energy Bill Support	0	0	0	(118)	(118)
Food Vouchers	0	0	0	(208)	(208)
New Burdens	(185)	(115)	(300)	(383)	(83)
Other	(150)	(175)	(325)	(318)	7
<b>Outturn</b>	<b>(596)</b>	<b>(709)</b>	<b>(1,305)</b>	<b>(2,034)</b>	<b>(728)</b>

- Homes for Ukraine funding received during the year is off-set by staff and other costs in 22/23 and future years – all residual income transferred to reserves for future use.
- Countryside Stewardship grant was used to for a third-party sub-contract.
- All unbudgeted income without corresponding spend has been moved to reserves for future use.

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### Capital Outturn 2022/23

### Appendix 2

Community Services	Approved Budget	Actuals	Variance	
Disabled Facilities Grants	867	726	(141)	Service is demand led and unspent grant transferred to reserve
Fleet Pond Visitor Enhancement	106	55	(51)	Project closed in current position
Bramshot Farm Concessions	40	0	(40)	Scheme delayed to 23/24
Bramshot Farm Parking	150	13	(137)	Scheme suspended pending review of SANG funding
Private Sector Renewal	0	7	7	Grants paid & funded from reserves
S106 Leisure Parish	725	725	0	s106 grants received and paid to parishes
Hazeley Heath Projects	57	0	(57)	Revenue project
HW Cent Common Access Improve	80	0	(80)	Revenue project
Edenbrook Play Tree	30	0	(30)	Scheme suspended pending review of SANG funding
Edenbrook History Walk	20	0	(20)	Scheme suspended pending review of SANG funding
Service Vehicles	114	98	(16)	New EV parking vehicle to be delivered early 23/24
Edenbrook - Skate/Bike Park	170	5	(165)	Scheme suspended pending review of SANG funding
Edenbrook - Teen Health	65	0	(65)	Scheme suspended pending review of SANG funding
Edenbrook - Visitor Improve	159	46	(112)	Scheme suspended pending review of SANG funding
Fleet Pond Fencing	33	0	(33)	Transferred to Projects HAJ
Grants for Affordable Housing	400	0	(400)	Mortgage Asst Scheme cancelled.
Energy Efficiency Measures – Housing	250	0	(250)	Scheme delayed to 23/24
Grants for Affordable Housing	300	0	(300)	Scheme delayed to 23/24
Fleet Pond Green Grid Eng	373	605	232	To be funded from s106 Hartland Park.
Fleet Pond Green Corr Ecology	50	0	(50)	Revenue project
Allotments at Edenbrook	32	(2)	(34)	Project complete
Cove Road Crossing	255	0	(255)	Scheme being redesigned, work will commence in 23/24.
Small SANGS Capital Works	5	0	(5)	Funding not required in 22/23
Countryside Stewardship	134	0	(134)	To be funded by DEFRA, Expenditure treated as income accrual.
	<b>4,415</b>	<b>2,278</b>	<b>(2,136)</b>	

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## Capital Outturn 2022/23 CONTINUED

Corporate Services	Approved Budget	Actuals	Variance	
IT Upgrade	90	0	(90)	Revenue project – will be fully spent early in 23/24
Cyber security	125	0	(125)	Revenue project – will be fully spent early in 23/24
Website Development	150	0	(150)	Revenue project – will be fully spent early in 23/24
Accessibility Project	24	0	(24)	Project started in 23/24
Edenbrook Apartments	0	1	1	
Climate Change	122	122	(0)	Solar Panels, EV charging.
	<b>511</b>	<b>123</b>	<b>(388)</b>	
Place Services				
Phoenix Green, Hartley Wintney	70	0	(70)	Project delayed to 23/24
Mill Corner, North Warnborough	27	0	(27)	Project delayed to 23/24
Kingsway Flood Alleviation Sch	54	0	(54)	Project delayed to 23/24
	<b>150</b>	<b>0</b>	<b>(150)</b>	
<b>Total</b>	<b>5,076</b>	<b>2,401</b>	<b>(2,675)</b>	



**CAPITAL CARRY FORWARD REQUESTS****APPENDIX C****23/24 Capital budget carry forward requests**

	23/24 Carry Forward
<b>Community Services</b>	
Fleet Pond Visitor Enhancement	51
Bramshot Farm Concessions	40
Bramshot Farm Parking	137
Hazeley Heath Projects	11
HW Cent Common Access Improve	76
Service Vehicles	16
Edenbrook CP - Skate/Bike Park	165
Edenbrook CP - Teen Health	65
Edenbrook CP - Visitor Improve	40
Energy Efficiency Measures – Housing	250
Grants for Affordable Housing	300
Fleet Pond Green Corr Ecology	30
Cove Road Crossing	255
Countryside Stewardship	50
	<b>1,486</b>
<b>Corporate Services – balance to cfw after committed revenue expenditure</b>	
IT Upgrade	18
Cyber security	48
Website Development	7
Accessibility Project	24
	<b>97</b>
<b>Place Services</b>	
Phoenix Green, Hartley Wintney	70
Mill Corner, North Warnborough	27
Kingsway Flood Alleviation Sch	54
	<b>150</b>
<b>Total</b>	<b>1,733</b>