

## General Fund Expenditure and Income Summary 2021/22

Appendix 1a

	2021/22 Approved Budget	2021/22 Working Budget	2021/22 Actual	2021/22 Variance	2021/22 Carry- forward	2021/22 Variance after Carry- forwards	Comment
	£000	£000	£000	£000	£000	£000	
<b>Net Service Expenditure</b>							
Director of Strategy, Innovation and Resources	6,089.2	9,808.1	7,516.0	(2,292.1)	1,037.9	(1,254.2)	See Appendix 1b for details
Operational Lead Customer and Locality Services	2,315.0	2,549.6	2,500.2	(49.4)	10.5	(38.9)	See Appendix 1b for details
Operational Lead Place and Environment	5,059.7	1,422.3	1,511.9	89.6	28.3	117.9	See Appendix 1b for details
Operational Lead People, Welfare and Income Maximisation	9,600.6	1,820.6	1,708.5	(112.1)	111.8	(0.3)	See Appendix 1b for details
Operational Lead Delivery and Commercial Services	5,070.1	6,896.5	6,898.6	2.1	227.1	229.2	See Appendix 1b for details
<b>Net Service Budget</b>	<b>28,134.6</b>	<b>22,497.1</b>	<b>20,135.2</b>	<b>(2,361.9)</b>	<b>1,415.6</b>	<b>(946.3)</b>	
<b>Corporate items</b>							
Interest Payable	697.3	567.0	566.8	(0.2)	0.0		
Interest Receivable	(36.3)	(36.3)	(36.4)	(0.1)	0.0		
Parish Precepts	1,813.0	1,813.0	1,758.3	(54.7)	0.0		
Parish Grant	92.0	92.0	92.0	0.0	0.0		
Collection Fund surplus/deficit	11,232.0	11,232.0	198.6	(11,033.4)	0.0		Timing difference between recognition of grant and recognition of expenditure funded by grant
Effect of Statutory and Proper Accounting Practices: Minimum Revenue Provision	1,187.5	1,187.5	974.8	(212.7)	0.0		Lower than expected capital expenditure on projects funded by borrowing
Reversal of Capital Charges	(16,138.2)	(5,974.8)	(5,974.8)	0.0	0.0		
Adjustments relating to Pension	0.0	(1,943.0)	(1,943.0)	0.0	0.0		
Direct Revenue Financing of Capital Programme	113.0	240.9	1,215.4	974.5	0.0		See below for details
Transfer to General Fund working balance	0.0	0.0	0.0	0.0	0.0		See below for details
Transfer from General Reserve to offset Net General Fund surplus 2021/22	0.0	0.0	515.5	515.5	0.0		See below for details
Transfers to Reserves - NNDR timing 2020/21	(11,235.4)	(11,235.4)	(11,235.4)	0.0	0.0		See below for details
Transfers to Reserves - NNDR timing 2021/22	0.0	0.0	6,851.0	6,851.0	0.0		See below for details
Other Transfers to/from Reserves	707.4	(1,407.3)	(441.7)	965.6	(1,415.6)		See below for details
<b>Corporate Items</b>	<b>(11,567.7)</b>	<b>(5,464.4)</b>	<b>(7,458.9)</b>	<b>(1,994.5)</b>	<b>(1,415.6)</b>		
<b>Net Revenue Budget</b>	<b>16,566.9</b>	<b>17,032.7</b>	<b>12,676.3</b>	<b>(4,356.4)</b>	<b>0.0</b>		
Retained Business Rates							
NNDR Tariff payable to Government on rates collectable to baseline	15,358.6	15,358.6	15,358.6	0.0	0.0		
NNDR 50% Levy payable on rates above baseline	1,752.8	1,752.8	2,107.7	354.9	0.0		Higher levy payable due to additional income.
NNDR S31 Grants for Reliefs awarded	(3,270.3)	(3,270.3)	(10,121.3)	(6,851.0)	0.0		Mainly timing difference between grant expenditure
NNDR SLDC share of rates collected	(17,843.1)	(17,843.1)	(6,685.0)	11,158.1	0.0		
NNDR SLDC share of levies from Cumbria business rate pool	(657.3)	(657.3)	(1,126.3)	(469.0)	0.0		All transferred to Business Rate Pool reserve
Total business rates	(4,659.3)	(4,659.3)	(466.3)	4,193.0	0.0		
Council Tax	(11,098.4)	(11,098.4)	(11,098.5)	(0.1)	0.0		
General Government Grant:							
Rural Services Delivery Grant	(454.9)	(454.9)	(435.9)	19.0	0.0		
Lower Tier Services Grant	(95.8)	(95.8)	(95.8)	0.0	0.0		
Local Council Tax Support Grant	(112.8)	(112.8)	(112.9)	(0.1)	0.0		
Local Tax Income Guarantee	(145.7)	(145.7)	(19.0)	126.7	0.0		Paid 2020/21 not 2021/22 and adj through reserve.
Covid General Grant: Tranche 5	0.0	(447.9)	(447.9)	0.0	0.0		
<b>Net General Fund</b>	<b>0.0</b>	<b>17.9</b>	<b>0.0</b>	<b>(17.9)</b>	<b>0.0</b>		
General Fund Working Balance							
Balance 1 April 2021	(1,500.0)	(1,500.0)	(1,500.0)	0.0			
Contribution to/from Working balance	0.0	17.9	0.0	0.0			
<b>Balance 31 March 2022</b>	<b>(1,500.0)</b>	<b>(1,482.1)</b>	<b>(1,500.0)</b>	<b>(17.9)</b>			

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		£000	£000	£000	£000	£000	£000	
<b>DIRECT REVENUE FINANCING</b>								
Capital Expenditure met by transfers from:								
Braithwaite Fold Car Park		0.0	60.0	66.6	6.6			
Braithwaite Fold Caravan Park		19.5	19.5	19.5	0.0			
Burton Heritage Grant Scheme	New Homes Bonus - LIPS	0.0	0.0	7.6	7.6			Offset by Use of Reserve below
Canal Head Depot		5.9	5.9	19.1	13.2			
Car Park Resurfacing		0.9	0.9	0.9	0.0			
Car Park Resurfacing	Fund of Revenue Monies for Capital	0.0	0.0	0.9	0.9			Offset by Use of Reserve below
Community Housing Reserve	Community Housing Reserve	0.0	0.0	224.3	224.3			Offset by Use of Reserve below
Cross a Moor junction	New Homes Bonus	0.0	0.0	300.0	300.0			Offset by Use of Reserve below
Cross a Moor junction		0.0	39.4	39.4	0.0			
Disabled Toilets - Changing Places	New Homes Bonus	0.0	0.0	2.4	2.4			Offset by Use of Reserve below
Ferry Nab Redevelopment		46.7	46.7	46.7	(0.0)			
Digital Innovation Project	Customer Connect Reserve	0.0	0.0	43.0	43.0			Offset by Use of Reserve below
Development Management System	Customer Connect Reserve	0.0	0.0	17.5	17.5			Offset by Use of Reserve below
Purchase of IT Equipment	Customer Connect Reserve	0.0	0.0	87.7	87.7			Offset by Use of Reserve below
Homelessness Accommodation	Fund of Revenue Monies for Capital	0.0	0.0	2.6	2.6			Offset by Use of Reserve below
Income Management System Upgrade		40.0	40.0	27.9	(12.1)			
Kendal Castle	New Homes Bonus - LIPS	0.0	0.0	44.8	44.8			Offset by Use of Reserve below
Kendal Museum	Fund of Revenue Monies for Capital	0.0	0.0	83.6	83.5			Offset by Use of Reserve below
Local Improvement Projects	New Homes Bonus - LIPS	0.0	0.0	28.5	28.5			Offset by Use of Reserve below
Play Areas: General		0.0	0.0	11.4	11.4			
Play Areas: Queens Park	Major Repairs Reserve	0.0	0.0	43.3	43.3			Offset by Use of Reserve below
Play Areas: Queens Park	New Homes Bonus - LIPS	0.0	0.0	10.0	10.0			Offset by Use of Reserve below
Replace Car Park Pay Machines		0.0	0.0	53.2	53.2			
South Lakeland House/Kendal Town Hall		0.0	28.5	0.0	(28.5)			
S106 Grants applied	S106 Grants	0.0	0.0	34.5	34.5			Offset by Use of Reserve below
<b>Total</b>		<b>113.0</b>	<b>240.9</b>	<b>1,215.4</b>	<b>974.4</b>			
<b>CONTRIBUTIONS TO RESERVES:</b>								
Contribution equivalent to income from pool	NNDR Pool Income Reserve/Volatility Reserve	657.3	657.3	1,120.5	463.2			Additional income, partially due to lower appeals
Annual contribution	General Reserve	200.0	200.0	200.0	0.0			
Annual contribution	Fund of Revenue Monies for Capital Purposes	100.0	100.0	100.0	0.0			
Annual contribution	General Fund Major Repairs Reserve	50.0	50.0	50.0	0.0			
Annual contribution	IT Replacement Reserve	80.0	80.0	80.0	0.0			
To increase GF Working Balance to £1.5m	General Reserve	2.3	2.3	515.5	513.2			
To offset reserve used to fund Covid-19 in 2021/22	General Reserve	315.8	0.0	0.0	0.0			
Grant received	New Homes Bonus Reserve / LIPS	87.8	87.8	64.9	(22.9)			
Government Grant for 2022/23 onwards	NNDR Adj Reserve	0.0	0.0	6,851.0	6,851.0			Timing of recognition of grant and reliefs
2021/22 Underspend/Carry Forwards	Carry Forward Reserve	0.0	0.0	755.0	755.0	(755.0)		For details see Appendix 1c
s106 Income 2021/22	S106 Reserves	0.0	0.0	1.9	1.9			
Community Infrastructure Levy (CIL) 2021/22	CIL Reserve	0.0	1,063.1	1,063.1	0.0			
Unclaimed Member Allowances	Improving Personal Financial Resilience	0.0	0.0	24.6	24.6			
To offset 2021/22 Deficit	Building Control Reserve	0.0	0.0	59.7	59.7			
To offset 2021/22 Deficit	Licensing Reserve	0.0	0.0	281.6	281.6			
To offset 2021/22 Deficit	Land Charges Reserve	0.0	0.0	21.1	21.1			
2021/22 Trading account surplus	Licensing Reserves	0.0	0.0	117.6	117.6			
<b>Total</b>		<b>1,493.2</b>	<b>2,240.5</b>	<b>11,306.5</b>	<b>9,066.0</b>	<b>(755.0)</b>		

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		£000	£000	£000	£000	£000	£000	
<b>CONTRIBUTIONS FROM RESERVES:</b>								
2021/22 Trading account deficit	Building Control Reserve	0.0	0.0	(59.7)	(59.7)			
Carry Forward 2020/21	Carry Forward Reserve	(11.7)	(11.7)	0.0	11.7			
Carry Forward pre 2020/21	Carry Forward Reserve	(75.0)	(439.8)	(439.8)	0.0			
Funding revenue expenditure 2021/22	Climate Change Reserve	(50.0)	(50.0)	(37.8)	12.2			
Funding revenue expenditure 2021/22	Community Housing Fund Reserve	0.0	(314.0)	(157.6)	156.4			
Funding capital expenditure	Community Housing Fund Reserve	0.0	0.0	(224.3)	(224.3)			Offsets Direct Rev Financing above
Government Grant for 2021/22 onwards	Council Tax Hardship Reserve	0.0	(25.2)	(25.2)	0.0			
Funding capital expenditure	Customer Connect Reserve	(553.0)	(553.0)	(148.2)	404.8	(510.3)		
Funding revenue expenditure	Customer Connect Reserve	0.0	(88.6)	(88.6)	0.0			
Covid and other Temporary Staffing	General Reserve	(124.8)	(275.1)	(124.8)	150.3	(150.3)		
Contribution to Local Government	General Reserve	0.0	(1,576.7)	(1,576.7)	0.0			Reserve held by Cumbria County Council
Reorganisation Reserve								
2021/22 Trading account deficit	Land Charges Reserve	0.0	0.0	(21.1)	(21.1)			
To support temporary additional resources in licensing team	Licensing Reserve	(58.9)	(58.9)	(58.9)	0.0			
2021/22 Trading account deficit	Licensing Reserve	0.0	0.0	(320.9)	(320.9)			
Funding capital expenditure	LIPS	0.0	0.0	(90.9)	(90.9)			Offsets Direct Rev Financing above
Funding capital expenditure	Major Repairs Reserve	0.0	0.0	(43.3)	(43.3)			Offsets Direct Rev Financing above
Funding capital expenditure	New Homes Bonus	0.0	0.0	(302.4)	(302.4)			Offsets Direct Rev Financing above
Government Grant for 2021/22 onwards	NNDR Adj Reserve	(11,235.4)	(11,235.4)	(11,235.4)	0.0			
To expedite development to support economic development	NNDR Pool Income Reserve	(55.4)	(55.4)	(55.4)	0.0			
Business development projects - Kendal Futures	NNDR Pool Income Reserve	0.0	(50.0)	(50.0)	0.0			
Business support programme	NNDR Pool Income Reserve	(50.0)	(50.0)	0.0	50.0			
Lakes Bio Feasibility	NNDR Pool Income Reserve	0.0	(21.0)	(21.0)	0.0			
Great Places Lakes & Dales	NNDR Pool Income Reserve	0.0	(21.4)	(21.4)	0.0			
Market promotion officer	NNDR Pool Income Reserve	(45.0)	(45.0)	(45.0)	0.0			
Economy and Culture Establishment	NNDR Pool Income Reserve	0.0	(180.0)	(180.0)	0.0			
Anti-poverty initiatives	Personal Financial Resilience Reserve	0.0	0.0	(13.9)	(13.9)			
Funding capital expenditure	Revenue for Capital Reserve	0.0	0.0	(87.1)	(87.1)			Offsets Direct Rev Financing above
Funding revenue expenditure	s106 Income reserve	0.0	0.0	(5.0)	(5.0)			
Funding capital expenditure	s106 Income reserve	0.0	0.0	(34.5)	(34.5)			Offsets Direct Rev Financing above
Supporting legal costs relating to planning	Statutory Duties Reserve	0.0	(70.0)	(64.2)	5.8			
Government Grant for 2021/22 onwards	Tax Income Guarantee Fund	289.7	289.7	(84.0)	(373.7)			Received in 2020/21 rather than 2021/22; partially offset by reduction in grant
Salaries Growth		(51.7)	(51.7)	0.0	51.7			
<b>Total</b>		<b>(12,021.2)</b>	<b>(14,883.2)</b>	<b>(15,617.1)</b>	<b>(733.9)</b>	<b>(660.6)</b>		

The purpose of this appendix is to set out the revenue budget variances as at 31/03/2022 Period 12 Outturn  
BAU = Business as usual

Service	Expenditure Budget Full Year £	Income Budget Full Year £	Current Full Year Working Budget £	Expenditure Variance to Date £	Income Variance to Date £	Overall Variance to Date £	BAU Out-turn >£10k	BAU Carry Forwards Approved as part of 2022/23 Budget Setting	BAU Carry Forward Requests >£10k	BAU Out-turn less Carry Forward Requests > £10k	Covid-19 Outturn £	BAU Commentary	COVID-19 Commentary	
<b>Strategy, Innovation and Resources</b>														
DSP	Performance Innovation Commiss	190,082	0	190,082	-42,131	0	-42,131	-42,131	0	0	-42,131	0	Underspend of £40k for PIC Lead Specialist for first half of the financial year. Post reviewed at HR Committee and approval to use for Principal Specialist given. Post now recruited to.	
DSS	Strategy	410,363	-7,000	403,363	5,020	7,000	12,020	12,020	0	0	12,020	0	Individual variances less than £10k	
GCD	Partnerships and Communities	3,776	0	3,776	-3,767	0	-3,767	-3,767	0	0	-3,767	0		
GCG	Community Grants	285,950	0	285,950	-56,688	0	-56,688	-56,688	0	0	-56,688	0	Underspend of £60k for Debt Advisory Growth Bid; £13.8k community grant offset by transfer from XRR90 Financial Resilience Reserve	
GEM	Emergency Planning	31,200	0	31,200	-5,947	0	-5,947	-5,947	0	0	-5,947	0		
GLP	Development Plans	50,800	-118	50,682	-11,685	118	-11,567	-11,567	0	10,308	-1,259	0	Underspend of £11k on development of Local Plans due to delays with some works. £10k carry forward requested	
GMY	Safer Stronger	1,500	0	1,500	-375	0	-375	-375	0	0	-375	0		
GXW	Carbon Change Prog Savings	50,000	0	50,000	12,085	0	12,085	12,085	0	0	12,085	0	Offset by transfer from XRR92 Climate Change Reserve	
EXS	Policy and Performance	270,940	0	270,940	-33,399	0	-33,399	-33,399	0	40,000	6,601	0	Underspend of £40k for Customer Connect Transition Training which has been delayed. Carry forward requested	
DSC	Communications	105,461	0	105,461	3,914	0	3,914	3,914	0	0	3,914	0		
DSO	Support Services	1,153,024	-5,400	1,147,624	-56,387	5,400	-50,987	-50,987	0	17,000	-33,987	0	£33k underspend on employee expenses, £14k of which relates to salary costs and the remaining £19k to staff advertising and training budgets; further £15k internal income received for salaries paid by Covid-19 admin grant income. Carry forward of £17k requested	
GCC	Corporate Communications	32,260	-4,592	27,668	-247	2,627	2,381	2,381	0	0	2,381	0		
GEL	Elections	437,400	-346,227	91,173	-172,925	149,463	-23,462	-23,462	0	0	-23,462	0	£23k underspend on District Elections	
GER	Electoral Registration	72,969	-7,447	65,522	-6,807	3,913	-2,894	-2,894	0	0	-2,894	0		
DSF	Finance	488,957	-1,000	487,957	-12,808	-7,778	-20,586	-20,586	0	0	-20,586	0	£13k underspend on salaries	
DXC	Management Team	431,523	0	431,523	9,079	0	9,079	9,079	0	0	9,079	0		
ERA	Internal Audit	65,814	0	65,814	-1,856	0	-1,856	-1,856	0	0	-1,856	0		
GFI	Corporate Finance	4,280	0	4,280	-2,018	0	-2,018	-2,018	0	0	-2,018	0		
GFS	Unapportionable Pension Adj	15,299	0	15,299	1,322	0	1,322	1,322	0	0	1,322	0		
GGT	Subscriptions	19,106	0	19,106	-855	0	-855	-855	0	0	-855	0		
GMG	Local Govt Reorganisation	1,828,244	0	1,828,244	-215,174	-21,333	-236,508	-236,508	250,000	0	13,492	0	Underspend against LGR budgets in 2021/22, budget required in 2022/23. Carry forward approved in the 2022/23 Budget Setting report	
GNH	New Homes	0	-87,800	-87,800	0	23,120	23,120	23,120	0	0	23,120	0	Offset by reserves	
GTH	Other Items	769,525	0	769,525	41,832,700	-42,563,852	-731,151	81,797	0	0	81,797	-812,949	£87k overspend on overtime, arb work and making safe play areas as a result of Storm Arwen: request for Government support under Bellwin scheme unsuccessful.	£697,500 Covid-19 Contingency Budget - part offset by £67.3k extra costs associated with Covid-19 (agency, equipment, etc) within GTH55. Remainder part offset by overspends/shortfalls in income across services; £266k New Burdens funding for administration of Covid-19 grants, an internal recharge of £86k part offsets this funding
GTV	Bank Charges	95,280	0	95,280	-10,629	0	-10,629	-10,629	0	0	-10,629	0	£10k underspend on bank charges fund management fees: budget was included for borrowing fees which were not required. £22k received from DLUHC for Redmond Review Local Audit Fees Grant; further £8k received from PSAA for surplus funds relating to 2020/21	
GTW	Audit and Inspection	74,399	0	74,399	-4,444	-30,649	-35,093	-35,093	0	0	-35,093	0		

Service	Expenditure Budget Full Year £	Income Budget Full Year £	Current Full Year Working Budget £	Expenditure Variance to Date £	Income Variance to Date £	Overall Variance to Date £	BAU Out-turn >£10k	BAU Carry Forwards Approved as part of 2022/23 Budget Setting	BAU Carry Forward Requests >£10k	BAU Out-turn less Carry Forward Requests > £10k	Covid-19 Outturn £	BAU Commentary	COVID-19 Commentary
GZZ Other GF Items	328,874	0	328,874	-328,874	0	-328,874	-328,874	0	150,385	-178,489	0	Due to ongoing problems with recruitment a transfer of £144k from the NNDR pool reserve was agreed at Council 11.11.21. This was to cover salary costs for Economy and Culture Specialists within the current establishment in order to free up establishment funding for use of agency in service critical posts. Further underspend of £150k against budget agreed at budget setting for 2021/22 relating to BAU staffing requests, this has been requested as a carry forward into 2022/23. Finally there is a £34k underspend against budget agreed as part of MTFP for the 2021/22 pay award.	
DSH Human Resources	404,372	-20,174	384,198	-78,777	-986	-79,763	-79,763	0	0	-79,763	0	Underspend of £46k for apprentice posts while 0 vacant - now all recruited to; £36k underspend on Corporate training budget	
GOT Environmental Other	7,525	0	7,525	-7,525	0	-7,525	-7,525	0	0	-7,525	0		
DSL Legal Governance Democracy	630,435	-71,025	559,410	-62,185	7,993	-54,192	-54,192	0	30,000	-24,192	0	£38k underspend against salaries, a carry forward of £30k has been requested; further £15k underspend on supplies and services	
GCA Democratic Management	3,510	0	3,510	-3,510	0	-3,510	-3,510	0	0	-3,510	0		
GMM Members	402,044	0	402,044	-44,479	0	-44,479	-44,479	0	0	-44,479	0	£24.6k underspend on unclaimed Member's Allowance, this has been transferred to the 0 Personal Financial Resilience Reserve as agreed; further £11k underspend on transport expenses	
GVR Chairmans Allow and Civic Hosp	5,668	0	5,668	-125	0	-125	-125	0	0	-125	0		
DSD Digital Services	471,193	0	471,193	-29,966	0	-29,966	-29,966	0	30,000	34	0	£30k underspend on digital services - a carry forward has been requested to cover the cost of Cyber Security work in 2022/23	
ECU Customer Services	545,400	0	545,400	-523,135	-3,450	-526,585	-526,585	480,294	30,000	-16,291	0	£480k carry forward of Customer Connect Digital Innovation Project budgets approved as part of the 2022/23 Budget Setting Report. Further underspend of £46k identified and a request for a carry forward for £30k has been submitted	
ERI Information Services	671,671	0	671,671	-11,021	0	-11,021	-11,021	0	0	-11,021	0	Underspend of £11k on ICT shared service	
<b>Total Strategy, Innovation and Resources</b>	<b>10,358,844</b>	<b>-550,783</b>	<b>9,808,061</b>	<b>40,136,380</b>	<b>-42,428,414</b>	<b>-2,292,033</b>	<b>-1,479,084</b>	<b>730,294</b>	<b>307,693</b>	<b>-441,097</b>	<b>-812,949</b>		
<b>Customer and Commercial Services</b>													
<b>Operational Lead Customer and Locality Services</b>													
DCL Customer and Locality Services	1,489,809	-75	1,489,734	-27,449	-1,645	-29,094	-29,094	0	0	-29,094	0	£25k underspend on salaries due to vacant posts in Customer Services and internal transfers for officer time spent on grant funded Covid-19 compliance duties	
GGK Car Park Enforcement	0	0	0	0	0	0	0	0	0	0	0		
GPK Parks and Open Spaces	1,037,728	-96,367	941,361	-19,947	19,082	-865	-865	0	10,478	9,613	0	£13.9k underspend on Arb work delayed as a result of emergency works for Storm Arwen. Carry forward of £10.5k requested for works committed	
GPR Consultation	10,000	0	10,000	-5,000	0	-5,000	-5,000	0	0	-5,000	0		
GRG Recreation Grounds	74,343	-2,393	71,950	-10,572	-1,025	-11,597	-11,597	0	0	-11,597	0	£10.6k underspend on premises expenses	
GWF Dog Control	37,571	-1,000	36,571	-3,364	496	-2,868	-2,868	0	0	-2,868	0		
<b>Total Operational Lead Customer and Locality Se</b>	<b>2,649,451</b>	<b>-99,835</b>	<b>2,549,616</b>	<b>-66,332</b>	<b>16,908</b>	<b>-49,424</b>	<b>-49,424</b>	<b>0</b>	<b>10,478</b>	<b>-38,946</b>	<b>0</b>		
<b>Operational Lead Place and Environment</b>													
DCS Specialist Services	2,776,395	-134	2,776,261	44,707	-19,058	25,649	25,649	24,561	0	50,210	0	£328k potential overspend on salaries, part offset by £278k internal transfers for officer time spent on Covid-19 related work which was funded through grant income, £8k PPA income and £8k income for Conservation project. £24.6k carry forward approved as part of 2022/23 Budget Setting report to cover remainder of Fixed Term Specialist Food Safety post	
GAH Affordable Homes Schemes	4,677,620	-4,210,000	467,620	-1	0	-1	-1	0	0	-1	0		
GBC Building Control	31,968	-349,001	-317,033	-14,219	-39,412	-53,631	-53,631	0	0	-53,631	0	£39k surplus on building control income; £14k underspend on expenditure relates to individual variances less the £10k	
GCP Coast Protection	3,840	0	3,840	-3,590	0	-3,590	-3,590	0	0	-3,590	0		

Service	Expenditure Budget Full Year £	Income Budget Full Year £	Current Full Year Working Budget £	Expenditure Variance to Date £	Income Variance to Date £	Overall Variance to Date £	BAU Out-turn >£10k	BAU Carry Forwards Approved as part of 2022/23 Budget Setting	BAU Carry Forward Requests >£10k	BAU Out-turn less Carry Forward Requests > £10k	Covid-19 Outturn £	BAU Commentary	COVID-19 Commentary	
GCV Conservation and Environment	12,646	12,849	25,495	-4,283	0	-4,283	-4,283	0	0	-4,283	0			
GCZ Contaminated Land	2,250	0	2,250	-1,165	0	-1,165	-1,165	0	0	-1,165	0			
GDC Development Control	66,645	-554,707	-488,062	-16,679	127,326	110,647	40,647	0	0	40,647	70,000		Income shortfall of £48k in planning income due to no major development applications in the pipeline, part offset by £8k underspend on expenditure. There were a high number of smaller applications throughout the year, however the income from these was much less than what would be received for a major property development. Also fees and charges are set nationally and these have been fixed for the last couple of years, however budgeted costs of running the service have increased (e.g. salaries)	Income shortfall of £78k in planning income, part offset by £8k underspend on expenditure. As a result of the Covid-19 pandemic larger applications for house builds and commercial developments have slowed down due to supply chain issues and lack of contractors available. Confidence in the market has also been affected and which has led to projects being shelved until there is more certainty about the economic outlook.
GDS Dangerous Structures	10,000	-11,712	-1,712	-9,900	11,712	1,812	1,812	0	0	1,812	0			
GED Economic Development	529,593	-120,126	409,467	6,921	8,953	15,874	4,761	0	0	4,761	11,113		£7k BAU shortfall in Mintworks rental income, due to reduced demand for office space, part offset by small underspends in expenditure.	£7k shortfall in Mintworks income, due to reduced demand for meeting rooms as a result of Covid-19. £5k further shortfall in income for the rents as less demand for the office space as a result of Covid-19 and the requirement to work from home if possible. There is less certainty around this with the pandemic, however levels expected to return in 2022/23. Both shortfall part offset by small underspends in expenditure
GEV Arts and Events	187,150	0	187,150	-6,930	0	-6,930	-6,930	0	0	-6,930	0			
GFD Food Safety	8,550	-200	8,350	-1,863	-9,486	-11,349	-11,349	0	3,740	-7,609	0		Carry forward requested for grant income received relating to Natasha's Law and allergen testing which will offset related training and implementation costs	
GHP Noise, Air and Water Pollution	16,146	-14,618	1,528	-2,376	299	-2,077	-2,077	0	0	-2,077	0			
GHS Health and Safety	500	0	500	-500	0	-500	-500	0	0	-500	0			
GIL Community Infrastructure Levy	210,053	-1,305,207	-1,095,154	-1,047	-24,484	-25,531	-25,531	0	0	-25,531	0		£25.5k surplus against budget for Community Infrastructure Levy admin income as a result of greater than expected levying of CIL during 2021/22	
GLC Local Land Charges	93,648	-250,000	-156,352	-7,483	-11,727	-19,210	-19,210	0	0	-19,210	0		£11.7 surplus on income for land search fees	
GMA Hackney Carriage Licensing	7,975	-108,390	-100,415	-112	11,274	11,162	11,162	0	0	11,162	0		£11k shortfall in hackney carriage income.	
GMC Miscellaneous Licensing	3,261	-19,230	-15,969	-1,436	9,327	7,891	7,891	0	0	7,891	0			
GMD Licensing Act	245	-206,475	-206,230	-245	11,475	11,230	11,230	0	0	11,230	0		£11k shortfall in premise licence income due to provision for aged debts	
GME Gambling Licensing	629	-22,108	-21,479	-629	14,827	14,198	14,198	0	0	14,198	0		Shortfall of £14k due to there only being a very small number of gambling premises in the district	
GWS Water Sampling	60,596	-118,327	-57,731	-25,944	45,295	19,350	9,675	0	0	9,675	9,675		BAU net shortfall of £9.7k, consisting of shortfall on Water Sampling income, and corresponding underspend on Sampling & Inspection Fee expenditure.	Net shortfall of £9.7k, consisting of shortfall on Water Sampling income, and corresponding underspend on Sampling & Inspection Fee expenditure. This is due to Covid-19 restrictions at the beginning of the financial year
<b>Total Operational Lead Place and Environment</b>	<b>8,699,710</b>	<b>-7,277,386</b>	<b>1,422,324</b>	<b>-46,774</b>	<b>136,321</b>	<b>89,547</b>	<b>-1,242</b>	<b>24,561</b>	<b>3,740</b>	<b>27,059</b>	<b>90,788</b>			
<b>Operational Lead People, Welfare and Income Maximisation</b>														
DCM Case Management	2,634,292	-84,485	2,549,807	-45,205	16,099	-29,107	-29,107	0	0	-29,107	0		Variance of £29k is mainly as a result of an underspend on photocopier/printer rentals which was due to a reduced rate payable for the extension period of the previous contract	
GBN Council Tax Benefits	0	-80,726	-80,726	0	-89	-89	-89	0	0	-89	0			
GBT Housing Benefit Local Scheme	51,700	-36,300	15,400	-30,965	20,749	-10,216	-10,216	0	0	-10,216	0		Underspend against budget for war pension recipients of housing benefit that fall under the Local Scheme as a result of a reduction in the number of housing benefit claimants entitlement which can fluctuate based upon changes to income and capital	
GCH Community Housing Fund	314,000	0	314,000	-156,369	0	-156,369	-156,369	0	0	-156,369	0		£156k underspend for Capacity Grants. £145k relates to Holme Farm which is expected to be paid in 2022/23. The remainder relates to other small projects for which a budget was built in to 2021/22 - underspend transferred back to reserve	

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GCM Cemeteries	260,159	-247,691	12,468	-8,249	10,700	2,452	2,452	0	0	2,452	0		
GEN Housing Enabling Role	267,444	0	267,444	-2,168	0	-2,168	-2,168	0	0	-2,168	0		
GFN NNDR Collection	7,200	-326,303	-319,103	4,885	-1,635	3,250	3,250	0	0	3,250	0		
GFT Council Tax Collection	29,000	-182,832	-153,832	30,712	-88,973	-58,261	-58,261	0	51,780	-6,481	0		£51.8k refund from Ministry of Justice relating to court cost refunds due to historical overcharging, request to carry this income forward to continue with proactive recovery and maximise income collection; £28k surplus income for funding received from CCC towards Local Care Leaver Discounts applied to Council Tax in 2019/20, 2020/21 and 2021/22; £32k shortfall in income relating to court summons
GHM Homelessness	325,452	-421,514	-96,062	-55,376	-57,512	-112,888	-112,888	0	60,000	-52,888	0		£50k additional income for housing benefit relating to emergency/temporary accommodation for homelessness not currently budgeted for; £63k underspend in homelessness - there has been a significant increase in 21/22 in new burdens and various other funding streams some of which will not be spent by the end of the financial year. £60k carry forward requested
GHT Housing Standards	479,118	-846,353	-367,235	69,380	-1,196	68,185	0	0	0	0	68,185		Shortfall relating to DFG admin levy income due to very large backlog of applications as a result of Covid-19.
GPA Poverty Alleviation	0	0	0	4,564	-4,564	0	0	0	0	0	0		
GRA Rent Allowances	15,732,386	-16,074,530	-342,144	-3,062,733	3,256,235	193,502	193,502	0	0	193,502	0		Housing Benefit payments and the subsidy income relating to these payments have been reducing since the introduction of Universal Credits however the current budgets don't reflect this. Along with this there have also been movements with housing benefit overpayments. The overall effect of this is a 160k overspend in 2021/22. The admin grant received for Housing Benefit has also reduced due the reduction in case load resulting in a £33k shortfall of income.
GRB Discretionary Housing Benefit	74,000	-74,000	0	29,866	-29,636	230	230	0	0	230	0		
GSH Handyperson Scheme	20,600	0	20,600	-10,600	0	-10,600	0	0	0	0	-10,600		£10k underspend re. Handyperson Scheme due to Covid-19 restrictions throughout the year
<b>Total Operational Lead People, Welfare and Incon</b>	<b>20,195,351</b>	<b>-18,374,734</b>	<b>1,820,617</b>	<b>-3,232,258</b>	<b>3,120,179</b>	<b>-112,079</b>	<b>-169,664</b>	<b>0</b>	<b>111,780</b>	<b>-57,884</b>	<b>57,585</b>		
<b>Operational Lead Delivery and Commercial Services</b>													
DCD Delivery Commercial Services	557,479	0	557,479	4,031	81	4,112	4,112	0	0	4,112	0		
ECC Social Enterprise Admin	273,711	0	273,711	-318	-2,967	-3,285	-3,285	0	0	-3,285	0		
EHS Health and Safety	20,880	-600	20,280	-4,765	600	-4,165	-4,165	0	0	-4,165	0		
EPX Offices	402,347	-9,127	393,220	-33,296	7,261	-26,035	-26,035	0	0	-26,035	0		£15k underspend on salaries for building cleaners; £22k underspend on premises expenses; £7.6k shortfall in rental income for South Lakeland House
GCK Car Parks	2,377,091	-4,970,254	-2,593,163	-86,081	22,865	-63,216	-63,216	0	0	-63,216	0		Underspend on salaries of £43k due to vacant posts; £51k underspend on premises expenses due to underspends on grounds maintenance, car park routine maintenance work and utilities; £43k overspend on credit card commission due to greater use of pay by card and pay by phone at car parks; £14k underspend on third party payments; £23k shortfall in income for car parks
GCL Comm Leisure and Sports Develop	3,665	-1,715	1,950	-1,398	-952	-2,350	-2,350	0	0	-2,350	0		
GCN Conveniences	26,195	0	26,195	1,087	-1,043	45	45	0	0	45	0		
GCS Caravan Site	208,603	-478,472	-269,869	-192,491	381,003	188,512	188,512	0	0	188,512	0		£96k shortfall in income from Brathwaite Fold caravan park due to delay signing lease until there was further clarity on the impact of Covid-19 and planned closedown to allow for works at site
GDY SLDC Depots	21,461	-2,706	18,755	-21,461	2,706	-18,755	-18,755	0	0	-18,755	0		£13k underspend on utilities
GFW Flood Warning	49,655	0	49,655	-4,149	0	-4,149	-4,149	0	0	-4,149	0		£93k shortfall in income due to Covid-19 restrictions at the beginning of the financial year offset by Covid-19 Sales Income Fees and Charges grant received

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GHL Town View Field Hostel	390,879	-269,701	121,178	1,863	85,464	87,327	70,327	0	0	70,327	17,000	£25k shortfall in income for Town View Fields Hostel due to occupancy levels. £48k shortfall in income from other homelessness accommodation, £37k of which relates to the fact that the original budget was based on more units than we were able to develop. An adjustment has been put in to the 2022/23 budgets to reflect this. There is an overspend of £19k on security cover part offset by salary underspend of £10k. This is due to use of security to cover staff shortages. The hostel needs to be covered 24/7 therefore unable to revise staffing costs. £12k underspend for premises expenses at TVF and Hampsfell	£12k shortfall in income for Town View Fields hostel due to Covid-19 restrictions affecting the availability of units to rent in April and May. There is an overspend of £10k on security cover part offset by salary underspend of £5k. This is due to use of security to cover staff shortages. The hostel needs to be covered 24/7 therefore unable to revise staffing costs.
GLE Leisure Centres (incl Pools)	1,115,879	-21,938	1,093,941	-283,354	627	-282,727	-206,380	76,050	136,000	5,670	-76,347	Underspend of £76k relating to Ulverston Leisure Centre, due to progress of phases. Carry forward agreed as part of 2022/23 budget setting. £136k underspend against grant received from Sport England. Enquiries made to Sport England about repayment of this grant and they have confirmed this can be used for proposals submitted by GLL. Therefore carry forward requested into 2022/23.	Financial support for 20/21 due to Covid-19 has been agreed at £170k. Original estimate for the accrual was £246k therefore there will be an underspend against this estimate of £76k.
GLW Lake Windermere	591,025	-1,478,703	-887,678	20,881	-28,352	-7,471	-7,471	0	15,000	7,529	0	£27k surplus in income at the Lake mainly for mooring rents; £9k overspend on premises expenses; £14k overspend on salaries. £15k carry forward requested to pay for damages caused by Storm Arwen	
GMK Markets	159,091	-136,019	23,072	3,813	27,958	31,770	31,770	0	0	31,770	0	£28k shortfall in income due to some larger units closing and less street market stalls	
GMS 24 Main St Kirkby Lons	5,500	0	5,500	0	0	0	0	0	0	0	0		
GMU Museum	133,182	0	133,182	24,158	0	24,158	24,158	0	0	24,158	0	£24k overspend relates to 20/21 Management Fee.	
GPH Public Halls	2,020,563	-107,038	1,913,525	-2,407	26,196	23,789	0	0	0	0	23,789		Shortfall of £34k in income at Kendal Town Hall due to Covid-19, part offset by income received for Covid-19 Sales Income Fees and Charges grant
GPL Planned Maintenance	147,028	0	147,028	-54,819	0	-54,819	-54,819	0	0	-54,819	0	£15k underspend on salaries for planned maintenance team due to vacant posts at the beginning of the financial year, now recruited to; £31k underspend on planned maintenance due to works which have been capitalised at Ferry Nab, Braithwaite Fold and Canal Head Depot, Kendal	
GPP SLH/KTH Places Project	0	0	0	0	0	0	0	0	0	0	0		
GSE District Special Expenses	56,383	-41,700	14,683	5,054	41,700	46,754	46,754	0	0	46,754	0	Offset by VGR24	
GSN Street Furniture	4,101	0	4,101	-485	-1,000	-1,485	-1,485	0	0	-1,485	0		
GSY Sundry Properties	832,348	-168,726	663,622	12,227	13,346	25,573	13,573	0	0	13,573	12,000	£13k shortfall due to vacant Investment Properties.	£12k shortfall in income for the rents as less demand for the office space as a result of Covid-19 and the requirement to work from home if possible. There is less certainty around this with the pandemic, however levels expected to return in 2022/23.
GTC Tourist Information Centres	3,899	-27,975	-24,076	-243	7,850	7,607	7,607	0	0	7,607	0		
GTG Street Cleansing Client	1,295,359	-16,667	1,278,692	-4,733	-13,637	-18,370	-18,370	0	0	-18,370	0	£11k surplus on litter bin supply and emptying. Salary overspend of £47k due to the increase in staycations; £26k underspend on fuel; £27k underspend on hired services for leaf sweeping	
GTS Transport	96,520	-116,340	-19,820	-17,364	37,184	19,820	19,820	0	0	19,820	0	£37k shortfall in income for works to contract vehicles, due to the age of the vehicles SLDC maintain as part of these contracts. As these vehicles age income in future years is expected to increase, of course this will depend on their replacement programmes.	
GUL Industrial Units Landlord	643	-48,840	-48,197	2,567	-14,379	-11,812	-11,812	0	0	-11,812	0	£11k underspend on transport expenses	
GUT Industrial Units Tenants	4,306	-7,479	-3,173	2,741	432	3,173	3,173	0	0	3,173	0	Surplus on income from Industrial Units due to rent increases on certain units.	
GWC Waste Coll Disposal Client	53,500	-53,500	0	-96	-2,419	-2,515	-2,515	0	0	-2,515	0		



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GWK Kerbside Coll Recycling Client	5,484,133	-1,504,474	3,979,659	208,544	-172,007	36,538	-23,462	0	0	-23,462	60,000	Net BAU surplus of £23k overall across salaries, tipping and disposal, fuel, vehicle hire, recycling credits and sale of materials	£60k additional costs associated with staff shielding/isolating as a result of Covid-19. Offset by Covid-19 contingency budget in GTH.
GWR Waste Recycling	161,292	-138,260	23,032	1,863	2,230	4,092	4,092	0	0	4,092	0		
<b>Total Operational Lead Delivery and Commercial</b>	<b>16,496,718</b>	<b>-9,600,234</b>	<b>6,896,484</b>	<b>-418,630</b>	<b>420,748</b>	<b>2,118</b>	<b>-34,326</b>	<b>76,050</b>	<b>151,000</b>	<b>192,724</b>	<b>36,442</b>		
<b>Total Customer and Commercial Services</b>	<b>48,041,230</b>	<b>-35,352,189</b>	<b>12,689,041</b>	<b>-3,763,993</b>	<b>3,694,156</b>	<b>-69,837</b>	<b>-254,656</b>	<b>100,611</b>	<b>276,998</b>	<b>122,953</b>	<b>184,815</b>		
<b>Corporate items</b>													
VGf51 General Fund Rev Balance	0	0	0	0	0	0	0	0	0	0	0		
VGR24 Parish Precepts	1,813,004	0	1,813,004	-54,693	0	-54,693	-54,693	0	0	-54,693	0	Relates to parish lighting costs, offset by GSE91 (parish special expenses)	
VGR26 Interest and Invest. Income	0	-36,272	-36,272	0	-148	-148	-148	0	0	-148	0		
VGR27 Interest Payable	566,983	0	566,983	-175	0	-175	-175	0	0	-175	0		
VGR30 Pension Interest Cost/Return	0	-10,652,000	-10,652,000	0	0	0	0	0	0	0	0		
VGR31 Pension Admin Costs	0	86,000	86,000	0	0	0	0	0	0	0	0		
VGR37 Loss on Disposal Fixed Assets	0	0	0	-931,169	0	-931,169	-931,169	0	0	-931,169	0	Gain mainly due to housing receipts which are recognised as proceeds of sale but assets were disposed during 2011/12 as part of Large Scale Voluntary Transfer of SLDC housing stock to South Lakes Housing. Offset by VGS70 except £33k Vehicle Sale Proceeds which is offset on VGS58 as capital receipts are moved to balance sheet.	
VGR41 Council Tax from Collection Fu	0	-11,098,404	-11,098,404	0	-64	-64	-64	0	0	-64	0	Timing between recognition of business rate relief grants received and transferred to reserve in 2020/21 matched in 2021/22 against recognition of reduced income from ratepayers due to additional reliefs. Offset by transfer from reserves VGS34.	
VGR42 Surplus On Coll Fund	0	11,232,000	11,232,000	0	-11,033,448	-11,033,448	-11,033,448	0	0	-11,033,448	0	Additional rate income and reduction in appeals provision due to change in law. Also timing issues around recognition of additional Covid-19 reliefs and the grants to fund the relief both for 2020/21 and 2021/22 smoothed by use of reserves.	
VGR44 NNDR distrib from Pool	17,111,464	-21,770,749	-4,659,285	354,909	3,838,169	4,193,078	4,193,078	0	0	4,193,078	0	Lower than expected receipts from Tax Income Guarantee scheme in 2021/22, mainly due to timing and offset by movements to and from the Tax Income Guarantee reserve.	
VGR45 Govt Grant (ABG, Cap Prov etc)	0	-1,257,100	-1,257,100	0	145,613	145,613	145,613	0	0	145,613	0	Timing difference between estimated Council tax surplus or deficit and charge to General Fund. Offset by VGS61	
VGR46 Adj to Coll Fund Adj Acc	0	0	0	0	-96,829	-96,829	-96,829	0	0	-96,829	0	Timing difference between estimated NNDR surplus or deficit and charge to General Fund. Offset by VGS56	
VGR48 Parish CT Grant	92,000	0	92,000	0	0	0	0	0	0	0	0	Accounting practice requires these grants are recognised in General Fund and then moved out to fund capital expenditure. Offset by VGS58	
VGR49 Adj NNDR Coll Fund Adj Acc	0	0	0	0	-5,398,682	-5,398,682	-5,398,682	0	0	-5,398,682	0	Accounting practice requires the change in value of investment properties to be recognised in General Fund and then offset and moved out to balance sheet. Offset by VGS62	
VGR57 Recognised Capital Grants Cont	0	0	0	0	-564,269	-564,269	-564,269	0	0	-564,269	0	Accounting practice requires the change in value of assets (other than investment properties shown separately) to be recognised in General Fund and then offset and moved out to balance sheet. Offset by VGS67	
VGR66 Fair Value of Investment Props	0	0	0	-72,450	0	-72,450	-72,450	0	0	-72,450	0	See appendix 1a	
VGR67 Revaluation Reserve Movements	0	0	0	-5,424,787	0	-5,424,787	-5,424,787	0	0	-5,424,787	0	See appendix 1a	
VGS33 Transfer to Reserves	2,240,558	0	2,240,558	8,703,460	0	8,703,460	8,703,460	0	0	8,703,460	0	Offset by VGR49	
VGS34 Transfer from Reserves	0	-14,883,305	-14,883,305	0	-371,383	-371,383	-371,383	0	0	-371,383	0	Due to lower capital expenditure and timing of completion of capital schemes in 2020/21 there is an underspend on Minimum Revenue Provision of £212.7k; Capital grants recognised moved to balance sheet £564k offset by VGR57; £33k offset by VGR37	
VGS39 Movmt Pensions Res	0	8,623,000	8,623,000	0	0	0	0	0	0	0	0	See appendix 1a	
VGS56 NNDR Collection Fund Adj	0	0	0	0	5,398,682	5,398,682	5,398,682	0	0	5,398,682	0	Offset by VGR46	
VGS58 Stat and Proper Practices	-9,826,327	5,038,984	-4,787,343	-246,040	564,269	318,229	318,229	0	0	318,229	0	See appendix 1a	
VGS59 Support to Capital Programme	240,921	0	240,921	974,456	0	974,456	974,456	0	0	974,456	0	Offset by VGR46	
VGS61 Coll Fund Stat Adj	0	0	0	0	96,829	96,829	96,829	0	0	96,829	0		



## Carry Forwards to be agreed

GL Code	Service	Requested Carry Forward	Outturn Variance on Cost Centre less C/fwds agreed at Budget	Purpose	Reason
EXS2911246	Customer Connect Training Costs	40,000	(32,849)	Underspend in Customer Connect Budget needed to continue with Customer Connect transition and corporate training as needed.	This training has been committed to and if not approved will cause a skills shortage within the organisation
DSD3014694	Digital Services Software Maintenance	30,000	(29,966)	Underspend to fund activities covering Cyber Security and Information Governance	Cyber security is of critical importance to the Council and information governance work is critical for Local Government Reorganisation (LGR)
GPK6112008	Parks Arboriculture Work	10,478	1,129 Arboriculture Budget Main St, Grange over Sands; Serpentine Woods; line underspend = and Abbott Hall. (13,923)	To complete programmed arboriculture works at	Works were delayed due to Storm Arwen and the need to complete emergency clear up works.
GLP3114556	Development Plans Other Consultants	10,308	(11,567)	To carry out strategic flood risk assessment which had been delayed due to work being carried out by the Environment Agency	While the parks budget overall is overspend the line for arboriculture works is underspend by more than the requested carry forward. This is essential for local plan evidence and work.
GLE0115594	Leisure Partnership Leisure Partner Pymts	136,000	(151,283)	Sport England Grant to be spend in conjunction with our leisure partner GLL.	Sports England have agreed the plan and a cabinet report is expected for approval. Otherwise grant may need to be returned.
GHM1114918	Homelessness Homelessness Prevention	60,000	(107,974)	To provide targeted prevention, support and tenancy sustainment within Housing Options and TVF, along with further challenges that the service may face in relation to homeless prevention in light of Homes for Ukraine; and To help cover the costs of significant amount of repairs required to social letting properties, for which there is no recurring budget, prior to the closure of the scheme.	This will allow enhanced support and allow service delivery to continue with minimum negative impact as a result of additional demands.
GFT0152592	Council Tax Collection	51,780	(9,448) GFT Service proactively recover outstanding debts, maximise underspend = Council Tax and Business Rate collection and (58,044)	It will allow dedicated resources to continue to ensure that recovery is carried out in a way which supports local residents particularly those experiencing financial difficulties	Use £51.8k refund from Ministry of Justice relating to court cost refunds due to historical overcharging. While GFT01 is not sufficiently under budget to cover this the wider GFT service area is.
DSO5011***	Support Services Salaries	17,000	(47,551)	To fund additional staff in HR for 2022/23	To assist with the impact of LGR on work load
DSL4011***	Legal Governance & Democracy Salaries	30,000	(35,658)	Agency staff	To clear the backlog of legal work.
GLW4152485	Lake Windermere Moorings-Permanent Rents	15,000	(1,668)	To be used for repairs at Ferry Nab	Surplus on Mooring rents to be used to make repairs at ferry Nab
GFD6251190	Natasha's Law	3,740	(3,740)	Complete training for all relevant staff	Grant funding provided to implement Natasha's Law and train all relevant staff. Funding to be carried forward to complete training programme
<b>In Carry Forward Reserve</b>		<b>404,306</b>	<b>(422,256)</b>		
ECU4414694	Digital Innovation Project Software Maintenance	30,000	(46,291)	To complete Digital Innovation Project	Areas of activity not achieved due to other priorities and resources in 2020/21.
<b>In Customer Connect Reserve</b>		<b>30,000</b>	<b>(46,291)</b>		

GL Code	Service	Requested Carry Forward	Outturn Variance on Cost Centre less C/fwds agreed at Budget	Purpose	Reason
GZZ0211101	Business as Usual Staffing Pressure	150,385	(150,385)	To provide additional funds towards addressing Business as Usual staffing pressures identified by Leadership team	This is the amount set aside for 2021/22, which was not needed as not all posts were filled in 2021/22 and those that were have been funded by other underspends.
	<b>In General Reserve</b>	<b>150,385</b>	<b>(150,385)</b>		
	<b>Total Requested as part of outturn</b>	<b>584,691</b>	<b>(618,932)</b>		

#### Carry Forwards Agreed as part of 2022/23 Budget Setting

GL Code	Service	Agreed Carry Forward	Outturn Variance	For	Why
DCS41	Specialists - Environment	24,561.0	(41,795)	Specialist Level 2 Food and Safety Fixed Term	Temporary additional staffing to support work on Covid-19 Test and Trace work
GMG**	Local Government Reorganisation	Up to (£250,000)	(232,128)	Local Government Reorganisation	A lump-sum budget of £250,000 was approved by Council on 14th December 2021 and delegated approval for the use in 2021/22 to the Chief Executive in consultation with the Leader in order to fund any costs which the Council may incur itself which are outside the eligibility criteria for the Cumbria Wide Implementation Reserve; any balance not spent in 2021/22 to be carried-forward into 2022/23
	<b>In Carry Forward Reserve</b>	<b>274,561</b>	<b>(273,922)</b>		
GLE21	Ulverston Leisure Centre	76,050.0	(75,275)	Preparation of full business case	
ECU44	Digital Innovation Project	15,284.0		Shared ICT Business Partner Fixed Term	Part of business case for development management system
ECU44	Digital Innovation Project	75,000.0		Extended Support for Microsoft SQL Server 2012	Failure to have the extended support will leave SLDC vulnerable to potential Cyber Attack
ECU44	Digital Innovation Project	30,000.0		Fund Change to Backup and Disaster Recovery Contract	Moving SharePoint and Exchange (e-mail) into the cloud will enable us to reduce the cost of extended support for windows 2012 servers listed below and help create some resource capacity in the Shared ICT service
			(526,585)		
ECU44	Digital Innovation Project	75,000.0		Extended Support for Microsoft Windows Server 2012	Failure to have the extended support will leave SLDC vulnerable to potential Cyber Attack
ECU44	Digital Innovation Project	105,010.0		BAU Staffing Requests	Digital Development Officer and Procurement Specialist included in BAU staffing requests
ECU44	Digital Innovation Project	180,000.0		Digital Innovation	Digital Innovation Budget not yet spent and required in 2022/23
	<b>In Customer Connect Reserve</b>	<b>556,344</b>	<b>(601,860)</b>		
	<b>Agreed as part of 2022/23 Budget Setting</b>	<b>830,905</b>	<b>(875,782)</b>		
	<b>Total Carry Forward</b>	<b>1,415,596</b>	<b>(1,494,714)</b>		