

SOUTH LAKELAND DISTRICT COUNCIL

South Lakeland House Kendal, Cumbria LA9 4UQ

www.southlakeland.gov.uk



Wednesday, 06 July 2022

Dear Sir/Madam

Overview and Scrutiny Committee - Friday, 8 July 2022

I am now able to enclose, for consideration at the above-mentioned meeting, an updated report and appendices to agenda item 10 (Revenue and Capital Outturn 2021/22).

10 Revenue and Capital Outturn 2021/22

To note the Council's financial performance for 2021/22 and to approve movements to and from reserves and any carry forward of budgets to 2022/23.

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Linda Fisher

Legal, Governance and Democracy Lead Specialist (Monitoring Officer)

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South Lakeland District Council Overview and Scrutiny Committee 8 July 2022

Revenue and Capital Outturn 2021/22 (Revised)

| | |
|-----------------------|--|
| Portfolio: | Finance and Assets Portfolio Holder |
| Report from: | Section 151 Officer |
| Report Author: | Helen Smith, Finance Lead Specialist (Section 151 Officer) Claire Read, Finance Specialist and Deputy Section 151 Claire Chouchoulas, Finance Specialist |
| Wards: | (All Wards) |
| Forward Plan: | Not applicable |

Links to Council Plan Priorities: This report sets out how the Budget, set to enable the delivery of the Council's priorities, was spent in 2021/22. Setting a sound framework for budget preparation, monitoring and reporting assists in the delivery of all corporate outcomes. The budget was developed within the context of the Medium Term Financial Plan (MTFP) and supports all Council Plan priorities (working across boundaries; delivering a balanced community; a fairer South Lakeland; and addressing the climate emergency) through ensuring financial resources to deliver each priority.

1.0 Expected Outcome and Measures of Success

- 1.1 To note the Council's financial performance for 2021/22 and to approve movements to and from reserves and the carry forward of budgets to 2022/23. As a result of sustained performance and financial management during 2021/22 the overall underspend for 2021/22 including the impact of Covid-19 is £533k and, net of planned used of working balance, has resulted in £515k being transferred to General Reserve.

2.0 Recommendation

- 2.1 **It is recommended that Committee note the amended outturn figures and variances explanations set out in the report and appendices.**

3.0 Background and Proposals

- 3.1 The Council's budgets for the financial year 1 April 2021 to 31 March 2022 were approved by Council in February 2021. An earlier version of this report was considered by Cabinet on 4th July 2022. Since then, it has been realised that the outturn needs to be amended to correctly account for the carry-forward of Customer Connect budgets which had been incorrectly carried-forward twice. This amendment of £510,000 increases the overall underspend from £23k to £533k and increases the contribution to General Reserve by £510k from £5k to £510k.

General Fund Revenue Expenditure and Outturn

- 3.2 **Appendix 1a** shows the final overall General Fund outturn against budget for 2021/22 and **Appendix 1b** shows service expenditure and income variances against budget. Explanations are included in **Appendix 1b** where variances are over £10k

and have been split between variances relating to Covid-19 and variances relating to business as usual (BAU).

- 3.3 The overall net General Fund had a net underspend of £510k for 2021/22 including Covid-19, and resulted in a net contribution of £515k to reserves rather than the use of £18k of reserves as budgeted. **Table 1** shows the majority of the variance relates to running costs, mainly due to additional payments relating to Covid-19 grants which are offset by additional grants and other Covid-19 related underspends, as shown in **Appendix 1b** and **Table 4** below.

Table 1: Summary of service variances by type of expenditure

| | 2021/22 Working Budget £000 | 2021/22 Actual £000 | 2021/22 Variance £000 |
|---|--------------------------------------|---------------------------|-----------------------------|
| Employees | 17,608 | 17,691 | 83 |
| Running Costs | 31,612 | 68,331 | 36,719 |
| Capital | 11,022 | 11,014 | (8) |
| Gross Expenditure | 60,242 | 97,036 | 36,794 |
| Income | (37,745) | (76,769) | (39,024) |
| Net Service Variances | 22,497 | 20,267 | (2,230) |
| Non-Service Net Expenditure (see table 3 for details) | (22,479) | (20,782) | 1,697 |
| Net Underspend transferred to General Reserve | 18 | (515) | (533) |

- 3.4 Although the impact of Covid-19 mainly hit the Council's income and expenditure in the 2020/21 financial year the medium to long-term financial impact is still to be fully understood. The largest single impact on revenue income in 2020/21 was from reductions in car parking income while car parks were closed to visitors during lockdown. Budgets for 2021/22 included a contingency budget for reduced income of £697.5k, partially offset by Sales, Fees and Charges Grant of £65k reflecting the grant only covered the first quarter of the financial year. However, during the year, income from car parks recovered and ended the year only £23k lower than budgeted so the contingency was not required.
- 3.5 Excluding the exceptional grant schemes relating to Covid-19 the largest single element of expenditure for the Council relates to employee costs, mainly salaries but also pension contributions and the cost of agency and contract staff. Additional employee costs were incurred on agency and temporary staff to ensure continuity of services while staff were redeployed to Covid-19 related tasks. £359k of employee costs were reimbursed through Covid-19 related grants and contributions from partners, the largest single item of which related to staff assisting with Test and Trace and compliance activities.

Table 2: Summary of employee budgets and variance

| | 2021/22 £000 |
|--|-----------------|
| Employee working budget | 17,608 |
| Actual employee expenditure | 17,691 |
| Overspend on employees before adjustments | 83 |
| Employee costs relating to Covid-19 offset by grants | (359) |
| Carry-forward of training and salary budgets | 262 |
| Underspend on employees after adjustments | (14) |

- 3.6 Service variances over £50k, after carry-forward requests and contributions to and from reserves, are:

| | Variance £000 |
|---|------------------|
| Car Parking: Underspend on salaries (£43k), premises (£51k), overspend £43k overspend on credit card commission due to greater use of pay by card and pay by phone at car parks, shortfall in income for car parks £23k | (63) |
| Caravan Site: Lower income due to Covid-19 restrictions, delay signing lease until there was further clarity on the impact of Covid-19 and planned closedown to allow for works at site. | 189 |
| Housing Standards: Shortfall relating to DFG admin levy income due to very large backlog of applications as a result of Covid-19 restriction on working in homes. | 68 |
| Rent Allowances: Lower housing benefit payments and subsidy income relating to these payments reducing since the introduction of Universal Credits and movements with housing benefit overpayments £160k o/s). The admin grant received for Housing Benefit has also reduced due the reduction in case load resulting (£33k) | 193 |
| Leisure Centres: Mainly due to financial support to leisure operator for 20/21 due to Covid-19 lower than original estimate | (70) |
| Building Control: Mainly surplus on building control income | (54) |
| Development Control: Mainly due to high number of smaller planning applications throughout the year where income is lower than what would be received for a major property development but costs are higher. | 111 |
| Human Resources: Staffing and underspend on corporate training budget | (80) |
| Community Grants: Mainly underspend on debt advisory growth bid | (57) |
| Storm Arwen: Unbudgeted costs of arboriculture works, making play areas safe and overtime. Requests for Government support under Bellwin Scheme unsuccessful | 87 |
| Covid-19: Much lower than expected income losses, especially from car parking where additional income in the Lake District National Park has largely offset reduced income from other town centre car parks. Also additional income from Sales, Fees and Charges grant to offset losses in first quarter of the year and £266k of New Burdens funding for administration of Covid-19 responsibilities. | (628) |

3.7 The General Fund working balance includes a number of transactions made to reflect statutory accounting practices. Contributions to and from reserves and corporate interest payments and receipts are shown in **Appendix 1a**. The net impact of these will be a net increase in the contribution to General Fund working balance of £515kk. Major variances included:

- a. The Council retains a share of income from business rates (properly known as National Non-Domestic Rates or NNDR). The amount retained has increased although there are some very large variations mainly due to additional Covid-19 reliefs, how these are funded by Government and timing of when the Council is required to account for this income and expenditure. The Council joined a Cumbria Business Rates pool from 1 April 2014 which aimed to reduce NNDR levy paid to the Government under the new process. The actual saving due to the Council as a result of the pool for 2021/22 was £1.1m.
- b. Slightly higher than budgeted contributions to capital programme, detailed in **Appendix 1a**, this is mainly due to timing of capital expenditure originally budgeted in 2020/21.

- c. There have been a number of changes to the budgeted transfers to and from reserves. These are detailed in **Appendix 1a** and mainly relate to differences in timing between the recognition of income and expenditure between years.

3.8 The resulting movement on the General Fund working balance is shown in the following table:

Table 3: Summary General Fund variances

| Description | Variance £000 | £000 |
|--|------------------|--------------|
| Carry forward requests | (1,416) | |
| Other service variances | <u>(946)</u> | |
| | | (2,362) |
| Reduced Minimum Revenue Provision | | (213) |
| Support to capital programme | | 78 |
| Additional income from Non-Domestic Rates after contribution to pool | | 4,193 |
| less transfer to/from NNDR surplus reserve for timing differences | | (4,182) |
| Accounting for Collection Fund and Council Tax | | (55) |
| Reduced Grant | | 146 |
| Accounting for Pensions and other Employee Adjustments | | (131) |
| Net adjustments to reserves relating to carry forwards | | 1,416 |
| Other net increases in contributions to reserves | | <u>595</u> |
| Net Underspend transferred to General Reserve | | <u>(515)</u> |

3.9 Although the Council has received and distributed significant sums of Covid-19 relief through grants, the overall impact on the Council's finances have been much less significant than for 2020/21. Total grants received and distributed during 2021/22 are shown in **Table 4** below. Variances relating to Covid are shown in **Appendix 1b**.

Table 4: Covid-19 Grants received and distributed 2021/22

| | Balance 31 March 2021 £000 | Funding Received 2021/22 £000 | Distributed 2021/22 £000 | Unused Grant Returned 2021/22 £000 | Balance 31 March 2023 £000 | Number of individual grants distributed |
|--|-------------------------------------|--|--------------------------------|--|-------------------------------------|---|
| Closed Business Grants | (608) | | 86 | 0 | (522) | 54 |
| Local Restrictions Support Grant Closed | | | 0 | | | 0 |
| Tier4 Closed Business Grant | | | 16 | | | 65 |
| January Local Restrictions Support Grant Closed | (2,111) | (36) | 136 | 0 | (1,860) | 64 |
| February Local Restrictions Support Grant Closed | | | 136 | | | 73 |
| Christmas Support Payments | (36) | (45) | 72 | 9 | 0 | 1 |
| Closed Business Lockdown Payment | (1,764) | 0 | 219 | 0 | (1,545) | 64 |
| Restart Grants | 0 | (32,682) | 29,339 | 3,335 | (8) | 3,678 |
| Omicron Hospitality & Leisure | 0 | (9,961) | 7,129 | 0 | (2,832) | 2,361 |
| Total processed as agent | (4,519) | (42,724) | 37,132 | 9 | (6,767) | 321 |
| Coronavirus Discretionary Grant Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Test and Trace Support Payments | (104) | 0 | 747 | 0 | 643 | 1,500 |
| Additional Restrictions Grant | (343) | 0 | 1,733 | 0 | 1,390 | 637 |
| Local Government Support Grant Open | 133 | (2,326) | 2,174 | 0 | (19) | 3,252 |
| Total processed as principal | (314) | (2,326) | 4,654 | 0 | 2,014 | 5,389 |
| Grand Total | (4,833) | (45,051) | 41,786 | 9 | (4,752) | 5,710 |

In addition, £16.6m of Covid business rate relief was awarded in 2021/22, all funded from Government grant, and £2.11m was received in March 2022 for the Covid-19

Additional Relief Fund. This has been accrued into 2022/23 as grant received in advance to match against payments for this scheme

- 3.10 As reported on the Cabinet agenda for 4th July 2022, funding was received in 2021/22 to administer the Covid Additional Relief Scheme but due to timing it was not included in the budgets for 2022/23. The grant was £2,109,829 and will be used to give rate relief during 2022/23 to business ratepayers who have not received rate relief support under other Covid schemes. Due to the value of the grant, under part 4 (7.3) of the council's constitution, virements in excess of £100,000 require approval by Council, officers are requesting a virement of £2,109,829 to create the budget to permit payment.
- 3.11 The Council, on 28 February 2014 approved the General Fund working balance should be set at £1.5m and that any surplus above this level should be transferred to the General Reserve. Accordingly the working balance has been increased back to £1.5m and the remaining net underspend after all other transfers to reserves, totalling £5155k, has been transferred to the GF working balance from the General Reserve.
- 3.12 Revenue carry forwards have been requested of £1.416m of which £0.831m (£0.581m plus up to £250k for LGR) was agreed through the 2022/23 to 2026/27 Budget Setting report on 22 February 2022. A further £0.585m is being requested and all are detailed in **Appendix 1c**.

Capital Expenditure

- 3.13 **Appendix 2** shows the approved Capital Programme and expenditure for 2021/22. There was an underspend of £4,110k, the majority relating to timing adjustments with requests to carry forwards budgets to 2021/22 or the removal of expenditure relating to Kendal Flood Relief programme which is treated as agency expenditure in the Council's accounts:

| Table 5: Capital Expenditure 2021/22 | £000 |
|---|---------------|
| Actual Expenditure | 10,875 |
| Revised Capital Programme | 14,986 |
| Net underspend before carry forwards | <u>-4,110</u> |
| Re-profiling of budgets approved April 2022 | 2,445 |
| Further requested re-profiling of budgets | 184 |
| Kendal ERDF transferred out of SLDC capital to agency | 1,756 |
| Spend budgeted in revenue | -78 |
| Offset by grant income – Cross-a-Moor | -146 |
| Other variances | <u>50</u> |

- 3.14 Significant carry-forwards are:

| Table 6: Capital Carry Forwards | £000 |
|---|--------------|
| KLH08 Abbot Hall Redevelopment | 592 |
| KIF01 Housing Investment Fund | 488 |
| KLH07 SL House & KTH reconfiguration | 326 |
| KGD21 Disabled Facility Grants | 220 |
| KCH01 Community Housing Fund | 219 |
| KPY38 Westmorland Shopping Centre Car Park refurb | 191 |
| KIT34 Development Management System | 104 |
| | <u>2,140</u> |
| Other carry forward requests | <u>489</u> |
| Total carry forward requests | <u>2,629</u> |

- 3.15 The Cross-a-moor Junction Improvement Scheme is due to be completed by the end of June 2022, with an opening event on 6 July 2022. As per the conditions of the

funding agreement, the final payment ('Forward Funding Additional Contribution') of the collated sums to National Highways for the Cross-a-moor Junction Improvement Scheme is due to be paid by SLDC upon receipt of an itemised demand from National Highways for its payment. This will be a maximum of £1,693,469, but the exact amount will be confirmed by National Highways in their written request.

- 3.16 The capital programme has been updated for these requests and is attached at **Appendix 3**.

Reserves

- 3.17 **Appendix 1a** shows the detailed movements on reserves and the comparisons with budgeted movements for 2021/22. The main changes in the movements relate to timing adjustments, particularly around Covid-19 grants.
- 3.18 From 1 April 2022 it is proposed that the officer responsibility for the Improving Financial Resilience reserve be moved from the Operational Lead (People, Welfare and Income Maximisation) to the Strategy Lead Specialist to reflect current workloads.
- 3.19 The Council's Reserve Policy, which sets out the desired level of reserves, both overall and for each reserve, is usually reviewed annually as part of the Medium Term Financial Plan which was last reported to Cabinet and Council in July 2021. Since this Council does not need to prepare a Medium Term Financial Plan for 2023/24 onwards the Reserves Policy and expected use of each individual reserve is attached at **Appendix 4**.
- 3.20 The reserve movements include the following new requests for use of reserves to support service expenditure. Officers can approve the use of up to £60,000 from reserves for particular projects, any requests above this value must be approved by Cabinet or Council if over £100,000.

Community Housing Fund: This reserve holds funds received from the Government to support Community Housing Funds schemes. The Financial Procedure Rules require approval from Council for additional use of reserves over £100,000. It is requested that £501,000 is transferred from the reserve to 2022/23 revenue budgets to fund the Community Led Housing Officer post (£26k) and Capacity Grants (475k).

Economic Development Fund: This reserve holds funds to support economic development within the district. It is requested that £238,943 is transferred from the reserve to 2022/23 revenue budgets to fund the following:

- Economic Development Fund reinstate budgets £22,260
- Kendal Futures Project Development Fund £135,294
- Business Support £37,675
- Lancaster, South Cumbria and Barrow Economic Region £25,714
- Cultural Compact £18,000

NNDR Pool Reserve: This reserve holds income from the Cumbria Non Domestic rates pool. It is requested that £195,240 is transferred from the reserve to 2022/23 revenue budgets to fund the following:

- Economic Development Fund reinstate budgets £52,740
- Levelling Up £25,000
- Great Places Lakes and Dales £32,500
- Grizedale Arts £35,000
- Kendal Futures Manager £50,000

Other amendments to the contributions to and from reserves reflect carry-forwards and re-profiling of revenue and capital expenditure and income reported elsewhere within this report.

3.21 After the approved contributions and use of reserves, the projected balances on reserves are:

| | 31/03/2022 | 31/03/2023 | 31/03/2024 | 31/03/2025 | 31/03/2026 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | £000 | £000 | £000 | £000 | £000 |
| General Reserves | (6,208) | (3,998) | (3,938) | (3,991) | (4,166) |
| Capital Reserves | (2,400) | (15) | 201 | 16 | (169) |
| Earmarked Reserves | (13,966) | (5,563) | (5,268) | (5,268) | (5,268) |
| Total Reserves | (22,574) | (9,576) | (9,005) | (9,243) | (9,603) |
| Working Balance | (1,500) | (1,500) | (1,500) | (1,500) | (1,500) |
| Total Reserves and Working Balance | (24,074) | (11,076) | (10,505) | (10,743) | (11,103) |

4.0 Appendices Attached to this Report

| Appendix No. | Name of Appendix |
|---------------------|--|
| 1a | General Fund Expenditure and Income Variances 2021/22 summary |
| 1b | General Fund Expenditure and Income Variances 2021/22 by service |
| 1c | Revenue Carry Forward requests 2021/22 |
| 2 | Capital Expenditure 2021/22 and Capital Carry Forward Update |
| 3 | Capital Programme July 2022 |
| 4 | Reserves |

5.0 Consultation

5.1 The report presents historic data in relation to out-turn for 2021/22. Budget holders and Members have been presented with monitoring information throughout the year. Budget and Portfolio Holders have been consulted with respect to variances and carry forward requests.

5.2 Cabinet on 4th July 2022 received an earlier version of this report which incorrectly included a transfer to the carry-forward reserve of £510k relating to Customer Connect budgets underspend in 2021/22. This funding for future expenditure was already included in the Customer Connect reserve so this transfer overstated the balance required in the carry-forward reserve. This has been corrected in this version of the report.

6.0 Alternative Options

6.1 No alternative options are proposed. Not approving the proposed carry forwards or contributions to and from reserves may challenge service delivery during 2022/23 and beyond.

7.0 Implications

Financial, Resources and Procurement

7.1 As detailed in the report

Human Resources

7.2 This report has no direct human resource implications.

Legal

7.3 This report has no direct legal implications.

Health and Sustainability Impact Assessment

7.4 Have you completed a Health and Sustainability Impact Assessment? No

7.5 If you have not completed an Impact Assessment, please explain your reasons: This report is an historic view of financial performance. The overall impact assessment of the choices and decisions required to set the annual budget is undertaken at budget setting time.

Equality and Diversity

7.7 Have you completed an Equality Impact Analysis? No

7.8 If you have not completed an Impact Analysis, please explain your reasons: This report is an historic view of financial performance. The overall impact assessment of the choices and decisions required to set the annual budget is undertaken at budget setting time.

Risk

| Risk | Consequence | Controls required |
|---|--|---|
| Out-turn position not disseminated to Members and Officers. | Financial position and performance not embedded into wider organisational strategies | Reporting of out-turn to clarify performance during 2020/21 and usable reserves position to support ongoing activity. |

Contact Officers

Helen Smith, Finance Lead Specialist, 01539 793147, h.smith@southlakeland.gov.uk

Background Documents Available

| Name of Background document | Where it is available |
|--|--|
| 2021/22 Budget Book | SLDC Budget Book 2021 to 2022 (southlakeland.gov.uk) |
| Finance Update Q3 Council 22/02/2022 (minute C/101) | Agenda for Council on Tuesday, 22 February 2022, 6.30 p.m. (southlakeland.gov.uk) |
| 2022/23 to 2026/27 Budget Council 22/02/2022 (minute C/105) | Agenda for Council on Tuesday, 22 February 2022, 6.30 p.m. (southlakeland.gov.uk) |
| Cabinet 4 th July 2022 Revenue and Capital Outturn report | Cabinet 04/07/2022 agenda |

| Signed off by | Date sent | Date Signed off |
|---------------------|------------|-----------------|
| Section 151 Officer | 05/07/2022 | 05/07/2022 |
| Monitoring Officer | 05/07/2022 | |
| CMT | 05/07/2022 | |

| Circulated to | Date sent |
|---------------------------------|-----------|
| Lead Specialist | N/A |
| Human Resources Lead Specialist | N/A |

| Circulated to | Date sent |
|----------------------|------------------|
| Communications Team | N/A |
| Leader | N/A |
| Committee Chairman | N/A |
| Portfolio Holder | 05/07/2022 |
| Ward Councillor(s) | N/A |
| Committee | 08/07/2022 |
| Executive (Cabinet) | 04/07/2022 |
| Council | 13/07/2022 |

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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 | |
| Net Service Expenditure | | | | | | | |
| 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 |
| Net Service Budget | 28,134.6 | 22,497.1 | 20,135.2 | (2,361.9) | 1,415.6 | (946.3) | |
| Corporate items | | | | | | | |
| 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 |
| Corporate Items | (11,567.7) | (5,464.4) | (7,458.9) | (1,994.5) | (1,415.6) | | |
| Net Revenue Budget | 16,566.9 | 17,032.7 | 12,676.3 | (4,356.4) | 0.0 | | |
| 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 | | |
| Net General Fund | 0.0 | 17.9 | 0.0 | (17.9) | 0.0 | | |
| 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 | | | |
| Balance 31 March 2022 | (1,500.0) | (1,482.1) | (1,500.0) | (17.9) | | | |

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 | |
| DIRECT REVENUE FINANCING | | | | | | | | |
| 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 |
| Total | | 113.0 | 240.9 | 1,215.4 | 974.4 | | | |
| CONTRIBUTIONS TO RESERVES: | | | | | | | | |
| 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 Bouus 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 Underspends/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 | | | |
| Total | | 1,493.2 | 2,240.5 | 11,306.5 | 9,066.0 | (755.0) | | |

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 | |
| CONTRIBUTIONS FROM RESERVES: | | | | | | | | |
| 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 | | | |
| Total | | (12,021.2) | (14,883.2) | (15,617.1) | (733.9) | (660.6) | | |

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 | |
|---|--------------------------------|---------------------------|------------------------------------|--------------------------------|---------------------------|----------------------------|--------------------|---|----------------------------------|---|--------------------|----------------|---|--|
| Strategy, Innovation and Resources | | | | | | | | | | | | | | |
| 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 NDR 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 | |
| Total Strategy, Innovation and Resources | 10,358,844 | -550,783 | 9,808,061 | 40,136,380 | -42,428,414 | -2,292,033 | -1,479,084 | 730,294 | 307,693 | -441,097 | -812,949 | | |
| Customer and Commercial Services | | | | | | | | | | | | | |
| Operational Lead Customer and Locality Services | | | | | | | | | | | | | |
| 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 | | |
| Total Operational Lead Customer and Locality Se | 2,649,451 | -99,835 | 2,549,616 | -66,332 | 16,908 | -49,424 | -49,424 | 0 | 10,478 | -38,946 | 0 | | |
| Operational Lead Place and Environment | | | | | | | | | | | | | |
| 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) |
| 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. |
| 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. |
| Total Operational Lead Place and Environment | 8,699,710 | -7,277,386 | 1,422,324 | -46,774 | 136,321 | 89,547 | -1,242 | 24,561 | 3,740 | 27,059 | 90,788 | | |
| Operational Lead People, Welfare and Income Maximisation | | | | | | | | | | | | | |
| 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 |

| 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 |
|--|--------------------------------|---------------------------|------------------------------------|--------------------------------|---------------------------|----------------------------|--------------------|---|----------------------------------|---|--------------------|----------------|--|
| 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 |
| Total Operational Lead People, Welfare and Incon | 20,195,351 | -18,374,734 | 1,820,617 | -3,232,258 | 3,120,179 | -112,079 | -169,664 | 0 | 111,780 | -57,884 | 57,585 | | |
| Operational Lead Delivery and Commercial Services | | | | | | | | | | | | | |
| 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 |

| 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 |
|---------|------------------------------|--------------------------------|---------------------------|------------------------------------|--------------------------------|---------------------------|----------------------------|--------------------|---|----------------------------------|---|--------------------|---|--|
| 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 | | |

| 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 |
|---|--------------------------------|---------------------------|------------------------------------|--------------------------------|---------------------------|----------------------------|--------------------|---|----------------------------------|---|--------------------|---|--|
| 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 | | |
| Total Operational Lead Delivery and Commercial | 16,496,718 | -9,600,234 | 6,896,484 | -418,630 | 420,748 | 2,118 | -34,326 | 76,050 | 151,000 | 192,724 | 36,442 | | |
| Total Customer and Commercial Services | 48,041,230 | -35,352,189 | 12,689,041 | -3,763,993 | 3,694,156 | -69,837 | -254,656 | 100,611 | 276,998 | 122,953 | 184,815 | | |
| Corporate items | | | | | | | | | | | | | |
| VG51 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 | |
| VG533 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 | |
| VG534 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 | |
| VG539 Movmt Pensions Res | 0 | 8,623,000 | 8,623,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | See appendix 1a | |
| VG556 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 | |
| VG558 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 | |
| VG559 Support to Capital Programme | 240,921 | 0 | 240,921 | 974,456 | 0 | 974,456 | 974,456 | 0 | 0 | 974,456 | 0 | Offset by VGR46 | |
| VG561 Coll Fund Stat Adj | 0 | 0 | 0 | 0 | 96,829 | 96,829 | 96,829 | 0 | 0 | 96,829 | 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 |
|-------------------------------------|--------------------------------|---------------------------|------------------------------------|--------------------------------|---------------------------|----------------------------|--------------------|---|----------------------------------|---|--------------------|--|---------------------|
| VGS62 Movt in Mkt Val of Inv Prop | 0 | 0 | 0 | 72,450 | 0 | 72,450 | 72,450 | 0 | 0 | 72,450 | 0 | Value of investment properties moved to balance sheet, offset by VGR66 | |
| VGS65 Accumulated Absences | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| VGS67 Revaluation Reserve Movt cont | 0 | 0 | 0 | 5,424,787 | 0 | 5,424,787 | 5,424,787 | 0 | 0 | 5,424,787 | 0 | Value of assets other than investment properties moved to balance sheet, offset by VGR67 | |
| VGS70 Other Useable Cap Rec movt | 0 | 0 | 0 | 964,523 | 0 | 964,523 | 964,523 | 0 | 0 | 964,523 | 0 | Moving capital receipts to balance sheet, offset by VGR37 | |
| Total Corporate items | 12,238,603 | -34,717,846 | -22,479,243 | 9,765,272 | -7,421,261 | 2,344,011 | 2,344,010 | 0 | 0 | 2,344,010 | 0 | | |
| Total Corporate Items | 12,238,603 | -34,717,846 | -22,479,243 | 9,765,272 | -7,421,261 | 2,344,011 | 2,344,010 | 0 | 0 | 2,344,010 | 0 | | |
| Total GF | 70,638,677 | -70,620,818 | 17,859 | 46,137,659 | -46,155,519 | -17,860 | 610,270 | 830,905 | 584,691 | 2,025,866 | -628,134 | | |
| Net GF | 17,859 | | | | | | | | | | | | |

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 |
| In Carry Forward Reserve | | 404,306 | (422,256) | | |
| 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. |
| In Customer Connect Reserve | | 30,000 | (46,291) | | |

| 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. |
| In General Reserve | | 150,385 | (150,385) | | |
| Total Requested as part of outturn | | 584,691 | (618,932) | | |

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 |
| In Carry Forward Reserve | | 274,561 | (273,922) | | |
| 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 |
| 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 |
| In Customer Connect Reserve | | 556,344 | (601,860) | | |
| Agreed as part of 2022/23 Budget Setting | | 830,905 | (875,782) | | |
| Total Carry Forward | | 1,415,596 | (1,494,714) | | |

SLDC 2021/22 Capital Programme Monitoring Period 12 and Re-profiling Requests

Appendix 2

| Lead/code | Scheme | Portfolio | Full Year Budget £ | Final Outturn Expenditure £ | Outturn Variance £ | Carry Fwd approved April 2022 £ | Adjustment to carry fwd for actual year-end position | Carry fwds required but missed from original request list | Other budget adjustments reqd in 22/23 | Total adjustments to 22/23 | Commentary |
|------------------------------|----------------------------------|--------------------------------|-----------------------|--------------------------------|-----------------------|------------------------------------|--|---|--|----------------------------|---|
| Digital | | | | | | | | | | | |
| KIT27 | Mobile Working for Streetscene | Housing and Innovation | 0 | 0 | 0 | 0 | | | | | 0 Business requirements and objectives to be defined, specification to be created and procurement route agreed in order for project to commence. Not likely to proceed prior to LGR. |
| KIT30 | Digital Innovation Project | Housing and Innovation | 82,916 | 43,032 | -39,884 | 40,000 | | | | | 0 IT hardware and software to support new office arrangements and ways of working. Progressing, potential underspend, some linked to development management project and intergration with MyAccount. This project start in Jan 2022. £30k has been reprofiled to next year. |
| KIT32 | Transport Software | Housing and Innovation | 35,000 | 0 | -35,000 | 35,000 | | | | | 0 Business requirements and objectives to be defined, specification to be created and procurement route agreed in order for project to commence. Aiming to get done prior to LGR, may slip into next financial year. |
| KIT33 | Income Management System Upgrade | Housing and Innovation | 40,000 | 27,855 | -12,145 | 12,200 | | | | | 0 Live upgrade now installed. Further works to improve process efficiency ordered and awaiting confirmation from supplier re when work can be done. |
| KIT90 | IT Replacement Fund | Housing and Innovation | 106,309 | 87,712 | -18,597 | 20,691 | -2,094 | | | -2,094 | The ICT replacement programme will take place throughout the year. There has been a budget transfer of £50k covering Covid expenditure incurred in the previous year. £54k reprofiled to next financial year. |
| Total Digital | | | 264,225 | 158,599 | -105,626 | 107,891 | -2,094 | 0 | 0 | -2,094 | |
| Place and Environment | | | | | | | | | | | |
| KDE06 | ERDF Funded Flood Defence Works | Climate Emergency and Localism | 1,755,527 | 0 | -1,755,527 | 0 | | | | | 0 SLDC are accountable body. Work has now commenced and invoices will be received from EA quarterly in line with funding agreement. First & second quarter payment now made. |
| KDE07 | Coastal Communities Fund | Climate Emergency and Localism | 120,000 | 168,497 | 48,497 | 0 | -48,500 | | | -48,500 | CCF project started 1 May 2019, funded by MHCLG. Scheme is over two years. Funding for SLDC and Morecambe Bay Partnership (MBP), then we will pay over to MBP their share. SLDC is accountable body. Scheme is for works at Grange promenade started on site Jan 2022. Funding agreement with MHCLG now in place. £169k spend in year, £78k quarter 1 & £91k quarter 2 paid in March. |
| KDE08 | EA lead Flood Defence Work | Climate Emergency and Localism | 50,000 | 0 | -50,000 | 50,000 | | | | | 0 Scheme split into 3 areas - public realm work (£250k), Aynam Road glass panels (£250k) and public arts (£50k). Public realm work is in discussion with EA and CCC to determine the areas where the work should be undertaken. Aynam Road and public arts work progressing. £50k spend was expected in remainder of year but unlikely now and will require carry forward. |
| KIT34 | Development Management System | Housing and Innovation | 121,600 | 17,471 | -104,130 | 104,130 | | | | | 0 New ICT system for development management progressing to implementation stage. Contract signed, initial payment to be made in this financial year £17,470, half of which covered by Eden DC (£8740 SLDC) and remaining future staged payments throughout implementation period (18 months). Re-profiling of £112,860 will be required into 2022/23. |

SLDC 2021/22 Capital Programme Monitoring Period 12 and Re-profiling Requests

Appendix 2

| Lead/code | Scheme | Portfolio | Full Year Budget £ | Final Outturn Expenditure £ | Outturn Variance £ | Carry Fwd approved April 2022 £ | Adjustment to carry fwd for actual year-end position | Carry fwds required but missed from original request list | Other budget adjustments reqd in 22/23 | Total adjustments to 22/23 | Commentary |
|--|--|-----------------------------|-----------------------|--------------------------------|-----------------------|------------------------------------|--|---|--|----------------------------|--|
| KAH11 | Other Housing Schemes (Cross-a-Moor junction improvements) | Housing and Innovation | 4,531,700 | 4,677,619 | 145,919 | | | | 1,693,470 | 1,693,470 | National Highways leading scheme to build a roundabout to enable delivery of 1000 homes. Work started on site in Sept, funding agreement nearly complete and payment in full due on signature of contract which will be middle of February. |
| KPE18 | Towpath Trail Kendal-Lancaster | Economy Culture and Leisure | 0 | 0 | 0 | | | | | | 0 Paused for review now due to LGR. Informal Cabinet to make decision on future of this scheme. |
| Total Specialist Services | | | 6,578,827 | 4,863,587 | -1,715,240 | 154,130 | -48,500 | 0 | 1,693,470 | 1,644,970 | |
| People, Welfare & Income Maximisation | | | | | | | | | | | |
| KAH10 | Affordable Homes | Housing and Innovation | 0 | 0 | 0 | | | | | | 0 Currently in discussion with Home Group re site in Ambleside for social rented housing, and another potential site in Arnside. Early discussions regarding a potential scheme at Staveley Realistically unlikely grant agreements will be completed before the end of March so budget reprofiled to 2022/23. |
| KAH13 | Commuted Sums Affordable Housing | Housing and Innovation | 30,000 | 30,000 | 0 | | | | | | 0 £30k for Parkside Road scheme now paid. |
| KAH15 | Next Steps Accommodation | Housing and Innovation | 0 | 0 | 0 | | | | | 0 | |
| KGD21 | Mand Disabled Fac Grants | Housing and Innovation | 766,810 | 546,883 | -219,927 | 221,107 | -1,180 | | | | -1,180 OT referrals have increased as expected, however, resourcing issues which are being addressed, are impacting on the timescales to process and complete grants. Covid has impacted on the delivery of DFGs in terms of customer willingness to have works undertaken, supply of materials and temporary pausing of the service in 2020/21. Some carry forward of budget to next year will be required. |
| KCH01 | Community Housing Fund | Housing and Innovation | 443,000 | 224,296 | -218,704 | 218,704 | | | | | 0 Levens development has begun on site with incremental payment of grant awards through remainder of financial year expected to total £90k, £87k paid so far. Lakeland Housing Trust grant for scheme at Grasmere £137k has been paid. |
| KIF01 | Housing Investment Fund | Housing and Innovation | 850,000 | 361,717 | -488,283 | 489,653 | -1,370 | | | | -1,370 Proposals are being developed for the use of these funds to support the delivery of affordable housing. Budgeted £350k on land acquisition at Heversham and grant applications of £500k now unlikely to take place in 21/22 and will require carry forward. |
| Total People, Welfare & Income Maximisation | | | 2,089,810 | 1,162,896 | -926,914 | 929,464 | -2,550 | 0 | 0 | -2,550 | |
| Delivery and Commerical Services | | | | | | | | | | | |

SLDC 2021/22 Capital Programme Monitoring Period 12 and Re-profiling Requests

Appendix 2

| Lead/code | Scheme | Portfolio | Full Year Budget £ | Final Outturn Expenditure £ | Outturn Variance £ | Carry Fwd approved April 2022 £ | Adjustment to carry fwd for actual year-end position | Carry fwds required but missed from original request list | Other budget adjustments reqd in 22/23 | Total adjustments to 22/23 | Commentary |
|-----------|---|---|-----------------------|--------------------------------|-----------------------|------------------------------------|--|---|--|----------------------------|---|
| KEP52 | Disabled Toilet Improvements | Health Wellbeing and Financial Resilience | 40,000 | 2,443 | -37,558 | 37,557 | | | | | 0 Budget covers payments for Millerground (£20k) and Cartmel (£20k). Agreement from Windermere TC to progress with Millerground, re-tendering for works. Cartmel progressing very slowly and unlikely to be paid before end of March. |
| KAH14 | Homeless Accommodation | Housing and Innovation | 0 | 2,591 | 2,591 | | | | | | 0 To convert facilities at Town View Fields. No works started as yet. On hold due to LGR review. |
| KCI01 | Scaling On Street Charging Infrastructure | Housing and Innovation | 183,790 | 157,839 | -25,951 | | | | | | 0 Cabinet approved in October 2020 funding of a scheme to work with other bodies to enable electric vehicle charging points to be installed at a small number of locations in the district, for residential use. Needs to be installed before March 2022. Cabinet approval 1 Sept 2021, now complete. |
| KDE10 | Kendal Market Lift | Economy Culture and Leisure | 60,000 | 2,000 | -58,000 | 58,000 | | | | | 0 No work started as yet. Now to be done in 2022/23. |
| KDP02 | Canal Head Depot | Customer Comm Serv and People | 0 | 19,084 | 19,084 | | | | | | |
| KDP03 | Ellerthwaite Depot | Customer Comm Serv and People | 0 | 0 | 0 | | | | | | 0 Cabinet approval to proceed 9th March.. Planning obtained but works to start next financial year. |
| KEP53 | Rothay Park Toilets | Health Wellbeing and Financial Resilience | 0 | 0 | 0 | | | | | | 0 Working up proposals with Lakes Parish Council. Once approval granted, will issue planning and tender the works. Unlikely for work to begin this financial year. |
| KFL01 | Footway Lighting | Customer Comm Serv and People | 0 | 0 | 0 | | | | | | 0 Spend dependant on Electricity North West and Cumbria CC programming works. On hold pending LGR review. |
| KLH02 | Ulverston Asset Transfer programme | Economy Culture and Leisure | 0 | 0 | 0 | | | | | | 0 UCE now developing a business case for long-term use of funds, so payment will be delayed until completed - likely to be 3 years before payment made so budget reprofiled. Cabinet approval for long lease received 9 March. Awaiting completion of lease |
| KLH07 | SL House & KTH reconfiguration | Economy Culture and Leisure | 3,106,353 | 2,780,210 | -326,143 | | | 326,000 | | 326,000 | Due to be completed 14 April 2022. |
| KLH08 | Abbot Hall Redevelopment | Customer Comm Serv and People | 615,000 | 22,632 | -592,368 | 598,264 | -5,896 | | | -5,896 | Awaiting formal sign off from LEP before works can commence. Tenders due back 18th March. Works now likely to take place in April, May and June |
| KLL17 | Ferry Nab | Economy Culture and Leisure | 0 | 46,655 | 46,655 | | | | | | |
| KLL19 | Millerground Pumping Station | Customer Comm Serv and People | 31,000 | 0 | -31,000 | | | 31,000 | | 31,000 | Seeking waiver to appoint contractor to undertake urgent works. |
| KMR21 | Kendal Museum alterations | Customer Comm Serv and People | 84,051 | 83,551 | -500 | | | | | 0 | Payment made. |
| KMR33 | Braithwaite Fold Caravan Park | Customer Comm Serv and People | 0 | 19,550 | 19,550 | | | | | 0 | |

SLDC 2021/22 Capital Programme Monitoring Period 12 and Re-profiling Requests

Appendix 2

| Lead/code | Scheme | Portfolio | Full Year Budget £ | Final Outturn Expenditure £ | Outturn Variance £ | Carry Fwd approved April 2022 £ | Adjustment to carry fwd for actual year-end position | Carry fwds required but missed from original request list | Other budget adjustments reqd in 22/23 | Total adjustments to 22/23 | Commentary |
|-----------|--|--------------------------------|--------------------|-----------------------------|--------------------|---------------------------------|--|---|--|----------------------------|--|
| KMR34 | Kendal Castle | Customer Comm Serv and People | 45,115 | 44,826 | -289 | | | | | 0 | Footpaths work completed. |
| KMR36 | Monument Kirkby Lonsdale | Customer Comm Serv and People | 42,702 | 39,003 | -3,699 | 3,699 | | | | 0 | Works now complete. |
| KMR37 | Ulverston Bank Clock | Customer Comm Serv and People | 0 | 0 | 0 | | | | | 0 | No work to date, will not be completed this financial year. |
| KMR38 | Gooseholme Retaining Wall | Climate Emergency and Localism | 32,000 | 26,348 | -5,653 | 6,000 | | | | 0 | Work complete. |
| KMR38 | Gooseholme Footbridge contribution | Climate Emergency and Localism | 75,000 | 0 | -75,000 | 75,000 | | | | 0 | Cabinet committed £75k to bridge project Sept 2021. Legal agreement currently in preparation. Scheme being delivered by CCC. Half to be paid on commencement and balance on completion. Works on site and due to be completed by May 2022. |
| KPY38 | WSC Car Park refurbishment | Customer Comm Serv and People | 215,038 | 24,087 | -190,951 | 204,534 | -13,583 | | | -13,583 | Work tendered but still requires cabinet approval so only £10k will be spent in year, remainder in 2022/23. |
| KPY42 | Car Park machines update | Customer Comm Serv and People | 0 | 53,195 | 53,195 | | -51,195 | | | -51,195 | Payment of first half of project cost agreed and paid in 2019/20. Remaining balance now paid - budget had been reprofiled to next year but issues resolved sooner than expected. |
| KPY44 | Town and Car Park/public information Signs | Customer Comm Serv and People | 8,682 | 0 | -8,682 | 8,492 | | | | 0 | Locality Team leading on this work. Signage will be installed following adoption of PSPO |
| KPY46 | Car Park resurfacing | Customer Comm Serv and People | 1,882 | 1,882 | 0 | | | | | 0 | Retention payment made. |
| KPY48 | Parkside Rd Car Park | Customer Comm Serv and People | 0 | 0 | 0 | | | | | 0 | Paused until further notice to understand impact of Covid on parking. |
| KPY51 | Kendal Parking Study | Customer Comm Serv and People | 0 | 0 | 0 | | | | | 0 | Paused until further notice to understand impact of Covid on parking. |
| KPY52 | Braithwaite Fold Car Park | Customer Comm Serv and People | 0 | 66,593 | 66,593 | | | | | 0 | Improvements to surface to make parking possible in wet weather. To be funded from corresponding increased income - budget virement to be actioned. |
| KRE04 | Grange Regeneration Programme | Economy Culture and Leisure | 0 | 0 | 0 | | | | | 0 | Unlikely to be further progress in 2021/22 now due to planning issues. |
| KRE66 | Grange Promenade structural works | Economy Culture and Leisure | 0 | 0 | 0 | | | | | 0 | Unlikely to be further progress in 2021/22 now due to planning issues. |
| KRE67 | Grange LIDO | Economy Culture and Leisure | 85,616 | 56,808 | -28,808 | 31,602 | -2,794 | | | -2,794 | Unlikely to be further progress in 2021/22 now due to planning issues. |
| KRE68 | Windermere Jetty Repairs | Climate Emergency and Localism | 0 | 0 | 0 | | | | | 0 | Emergency works have been undertaken. Remaining monies handed back to submit further bid for larger scheme. |
| KSC91 | Refurb Replace Recycled Bins | Customer Comm Serv and People | 125,000 | 115,642 | -9,358 | 9,358 | | | | 0 | Ongoing throughout the year. Framework agreement to be used. |
| KSC91 | Vehicle Purchase | Customer Comm Serv and People | 833,739 | 871,799 | 38,060 | | -38,060 | | | -38,060 | Four Isuzu vehicles and 3 Dennis Eagle RCVs purchased. Orders placed for 4 VW vans. Procurement ongoing. |
| KSC94 | Property Services Vehicles | Customer Comm Serv and People | 0 | 0 | 0 | | | | | 0 | Vehicles through lease agreement, so expenditure will be annual revenue payments. |

SLDC 2021/22 Capital Programme Monitoring Period 12 and Re-profiling Requests

| Lead/code | Scheme | Portfolio | Full Year Budget £ | Final Outturn Expenditure £ | Outturn Variance £ | Carry Fwd approved April 2022 £ | Adjustment to carry fwd for actual year-end position | Carry fwds required but missed from original request list | Other budget adjustments reqd in 22/23 | Total adjustments to 22/23 | Commentary |
|---|---------------------------------------|--------------------------------|--------------------|-----------------------------|--------------------|---------------------------------|--|---|--|----------------------------|--|
| KXB27 | Energy Saving Building Enhancement | Climate Emergency and Localism | 55,916 | 15,408 | -40,508 | 40,508 | | | | | 0 Work at Ferry Nab to be progressed in 2022/23. |
| Total Delivery and Commercial Services | | | 5,640,884 | 4,452,144 | -1,188,740 | 1,073,014 | -111,528 | 357,000 | 0 | 245,472 | |
| Strategy | | | | | | | | | | | |
| KMR35 | Burton Heritage Grant Scheme | Customer Comm Serv and People | 106,265 | 7,563 | -98,702 | 98,702 | | | | | 0 Royal Hotel scheme nearly complete and will be paid in early 2022/23 (£51k). £4.5k to pay once the Square scheme and Village Design Statement wholly complete. Grants totalling £21k have been offered but awaiting confirmation that the offers will be taken up. |
| KIL01 | Community Infrastructure Levy (CIL) | Housing and Innovation | 0 | 0 | 0 | | | | | 0 | |
| KIP01 | Locally Important Projects | Economy Culture and Leisure | 40,496 | 28,500 | -11,996 | 17,000 | -5,000 | | | | -5,000 Broughton 20mph scheme £6k and £10k to Kendal Town Council for ivy screens project now paid. Remaining instalment for Broughton scheme £7.5k to be paid in March. Dodgson Croft £5k payment is awaiting grant contract but should be finalised by end of March. £12k Kendal CS awaiting permission from landowner so now unlikely to be paid before end of March. |
| Total Strategy | | | 146,761 | 36,063 | -110,698 | 115,702 | -5,000 | 0 | 0 | -5,000 | |
| Customer and Locality Services | | | | | | | | | | | |
| KLL18 | Cockshott Point entrance improvements | Economy Culture and Leisure | 1,400 | 0 | -1,400 | | | | | | 0 New signage now installed by National Trust. Scheme complete. |
| KLC03 | Ulverston Leisure Centre | Economy Culture and Leisure | 0 | 0 | 0 | | | | | | 0 Scheme on hold. |
| KNM51 | Play Areas | Customer Comm Serv and People | 69,480 | 15,863 | -53,617 | 56,200 | -2,580 | | | | -2,580 Budget earmarked to be used for Owlet Ash (£20k) and other play area work (£45k). Owlet Ash will not now start in 2021/22 and will require carry forward. Other works arising from asset review now underway but will not all be complete by year-end due to current long delivery lead-times. Further work at Brockbeck £4k funded from S106 income will be completed in |
| LN58 | Kendal Parks play area | Customer Comm Serv and People | 3,908 | 3,901 | -7 | | | | | | 0 Fencing for Hayclose Road playground now completed. |
| KNM63 | Queens Park play area | Customer Comm Serv and People | 183,440 | 177,593 | -5,847 | 6,200 | -350 | | | | -350 Scheme includes playpark and pump-track, now almost completed apart from planting work. Now fundraising for potential phase II skate park. |
| KNM70 | HMCLG funded schemes | Customer Comm Serv and People | 2,929 | 2,923 | -6 | | | | | | 0 Works at Lightburn Park skatepark completed. |
| KLR31 | Nobles Rest park improvements | Economy Culture and Leisure | 3,900 | 1,918 | -1,982 | 1,900 | | | | | 0 Interpretation boards for Town View Fields natural flood management scheme (£2k) done. Planting work to take place next year due to storm damage. |
| Total Customer and Locality Services | | | 265,057 | 202,198 | -62,859 | 64,300 | -2,930 | 0 | 0 | -2,930 | |
| GRAND TOTAL | | | 14,985,564 | 10,875,487 | -4,110,077 | 2,444,501 | -172,602 | 357,000 | 1,693,470 | 1,877,868 | |

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Capital Programme 2021/22-2025/26

| GL Code | Programme Spending by Project | amendments March 2022 | Reprofiling requests April 2022 | Carry Forwards Outturn | 2021/22 Latest £000 | 2022/23 Approved Feb 2022 | Reprofiling requests April 2022 | other requests April 2022 | Carry Forwards Outturn | Change Requests July 22 | 2022/23 latest £000 | 2023/24 £000 | 2024/25 £000 | 2025/26 £000 | Total 2021/22 to 2025/26 £000 |
|---------|---|--------------------------|---------------------------------------|------------------------------|---------------------------|---------------------------------|---------------------------------------|---------------------------------|------------------------------|-------------------------------|---------------------------|-----------------|-----------------|-----------------|--|
| KAH10 | Affordable & Empty Homes, Town Centre Properties. | 0.0 | 0.0 | 0.0 | 0.0 | 481.0 | 0.0 | 0.0 | 0.0 | 0.0 | 481.0 | 0.0 | 0.0 | 0.0 | 481.0 |
| KAH11 | Cross-a-Moor junction improvement | 0.0 | 0.0 | 0.0 | 4,531.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 4,531.7 |
| KAH13 | S106 funded affordable homes purchase | 0.0 | 0.0 | 0.0 | 30.0 | 56.0 | 0.0 | 0.0 | 0.0 | 1,693.5 | 1,749.5 | 0.0 | 0.0 | 0.0 | 1,779.5 |
| KAH14 | Homeless Accommodation for Families | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| KAH15 | Next Steps Accommodation Programme | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| KCH01 | Community Housing Fund | 0.0 | -218.7 | 0.0 | 224.3 | 100.0 | 218.7 | 0.0 | 0.0 | 0.0 | 318.7 | 0.0 | 0.0 | 0.0 | 543.0 |
| KCI01 | Scaling On Street Charging infrastructure | 0.0 | 0.0 | 0.0 | 183.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 183.8 |
| KDE06 | ERDF funded flood defence works | 0.0 | 0.0 | 0.0 | 1,755.5 | 2,273.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,273.0 | 381.0 | 0.0 | 0.0 | 4,409.5 |
| KDE07 | Coastal Communities Fund (includes £1.1 million for Grange Promenade) | 0.0 | 0.0 | 48.5 | 168.5 | 2,231.2 | 0.0 | 0.0 | -48.5 | 0.0 | 2,182.7 | 0.0 | 0.0 | 0.0 | 2,351.2 |
| KDE08 | Environment Agency lead Flood Relief Scheme Improvements | 0.0 | -50.0 | 0.0 | 0.0 | 250.0 | 50.0 | 125.0 | 0.0 | 0.0 | 425.0 | 250.0 | 0.0 | 0.0 | 675.0 |
| KDE09 | Windermere Road Grange - Flood Aliviation | 0.0 | 0.0 | 0.0 | 0.0 | 150.0 | 0.0 | 0.0 | 0.0 | 0.0 | 150.0 | 0.0 | 0.0 | 0.0 | 150.0 |
| KDE10 | Kendal Market Lift | 0.0 | -58.0 | 0.0 | 2.0 | 0.0 | 58.0 | 0.0 | 0.0 | 0.0 | 58.0 | 0.0 | 0.0 | 0.0 | 60.0 |
| KDP03 | Refurbishment of Ellerthwaite Depot to relocate Windermere Town Council | 0.0 | 0.0 | 0.0 | 0.0 | 87.6 | 0.0 | 0.0 | 0.0 | 0.0 | 87.6 | 0.0 | 0.0 | 0.0 | 87.6 |
| KEP52 | Disabled Toilet improvements | 0.0 | -37.6 | 0.0 | 2.4 | 0.0 | 37.6 | 0.0 | 0.0 | 0.0 | 37.6 | 0.0 | 0.0 | 0.0 | 40.0 |
| KEP53 | Extension and refurbishment to Rothay Park toilets (incl Changing Places toilet) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 72.0 | 0.0 | 0.0 | 72.0 |
| KFL01 | Footway Lighting | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| KGD21 | Disabled Facilities Grants | 0.0 | -221.1 | 1.2 | 546.9 | 1,061.0 | 221.1 | 0.0 | -1.2 | 0.0 | 1,280.9 | 603.0 | 603.0 | 603.0 | 3,636.8 |
| KIF01 | Housing Investment Fund | 0.0 | -489.7 | 1.4 | 361.7 | 578.3 | 489.7 | 0.0 | -1.4 | 0.0 | 1,066.6 | 1,000.0 | 1,000.0 | 1,000.0 | 4,428.3 |
| KIP01 | LIPS (excluding contributions to SLDC property included under individual properties) | 0.0 | -17.0 | 5.0 | 28.5 | 49.5 | 17.0 | 0.0 | -5.0 | 0.0 | 61.5 | 0.0 | 0.0 | 0.0 | 90.0 |
| KIT27 | Mobile Working | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 120.0 | 120.0 |
| KIT30 | Customer Connect | 0.0 | -40.0 | 0.0 | 42.9 | 30.0 | 40.0 | 0.0 | 0.0 | 0.0 | 70.0 | 0.0 | 0.0 | 0.0 | 112.9 |
| KIT32 | Transport Software | 0.0 | -35.0 | 0.0 | 0.0 | 0.0 | 35.0 | 0.0 | 0.0 | 0.0 | 35.0 | 0.0 | 0.0 | 0.0 | 35.0 |
| KIT33 | Income Management System Upgrade | 0.0 | -12.2 | 0.0 | 27.8 | 0.0 | 12.2 | 0.0 | 0.0 | 0.0 | 12.2 | 0.0 | 0.0 | 0.0 | 40.0 |
| KIT34 | Development Management System Replacement | 0.0 | -104.1 | 0.0 | 17.5 | 0.0 | 104.1 | 0.0 | 0.0 | 0.0 | 104.1 | 0.0 | 0.0 | 0.0 | 121.6 |
| KIT90 | IT Replacements | 0.0 | -20.7 | 2.1 | 87.7 | 134.0 | 20.7 | 0.0 | -2.1 | 0.0 | 152.6 | 80.0 | 80.0 | 80.0 | 480.3 |
| KLC03 | New Ulverston Leisure Centre | 0.0 | 0.0 | 0.0 | 0.0 | 2,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,000.0 | 2,000.0 | 3,370.0 | 0.0 | 7,370.0 |
| KLH02 | Coronation Hall alterations | 0.0 | 0.0 | 0.0 | 0.0 | 79.8 | 0.0 | 0.0 | 0.0 | 0.0 | 79.8 | 0.0 | 0.0 | 0.0 | 79.8 |
| KLH07 | Kendal Town Hall/South Lakeland House | 46.5 | 0.0 | -326.0 | 2,780.4 | 0.0 | 0.0 | 0.0 | 326.0 | 0.0 | 326.0 | 0.0 | 0.0 | 0.0 | 3,106.4 |
| KLH08 | Abbot Hall redevelopment | 0.0 | -598.3 | 5.9 | 22.6 | 0.0 | 598.3 | 0.0 | -5.9 | 0.0 | 592.4 | 0.0 | 0.0 | 0.0 | 615.0 |
| KLL18 | Cockshott Point Entrance Improvements | 0.0 | 0.0 | 0.0 | 1.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.4 |
| KLL19 | Millerground Pumping Station | -7.0 | 0.0 | -31.0 | 0.0 | 0.0 | 0.0 | 0.0 | 31.0 | 0.0 | 31.0 | 0.0 | 0.0 | 0.0 | 31.0 |
| KLR31 | Nobles Rest | 0.0 | -1.9 | 0.0 | 2.0 | 0.0 | 1.9 | 0.0 | 0.0 | 0.0 | 1.9 | 0.0 | 0.0 | 0.0 | 3.9 |
| KMR21 | Kendal Museum contribution | -0.9 | 0.0 | 0.0 | 84.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 84.1 |
| KMR33 | Braithwaite Fold Caravan Park extention | -0.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| KMR34 | Kendal Castle (funded from LIPS) | 7.0 | 0.0 | 0.0 | 45.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 45.1 |
| KMR35 | Burton Heriitage Grant Scheme (funded from LIPS) | 0.0 | -98.7 | 0.0 | 7.6 | 0.0 | 98.7 | 0.0 | 0.0 | 0.0 | 98.7 | 0.0 | 0.0 | 0.0 | 106.3 |
| KMR36 | Roofing repairs to The Monument, Kirkby Lonsdale | 22.0 | -3.7 | 0.0 | 39.0 | 0.0 | 3.7 | 0.0 | 0.0 | 0.0 | 3.7 | 0.0 | 0.0 | 0.0 | 42.7 |
| KMR37 | Ulverston Bank Clock Repairs | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 45.0 | 0.0 | 0.0 | 45.0 |
| KMR38 | Gooseholme - Retaining Wall Repairs | -18.0 | -6.0 | 0.0 | 26.0 | 0.0 | 6.0 | 0.0 | 0.0 | 0.0 | 6.0 | 0.0 | 0.0 | 0.0 | 32.0 |
| KNMxx | Play Areas (including community funded schemes and schemes arising from the Play Space Audit) | 28.3 | -62.4 | 2.9 | 200.3 | 65.0 | 62.4 | 0.0 | -2.9 | 0.0 | 124.5 | 65.0 | 65.0 | 65.0 | 519.8 |
| KPE18 | Kendal to Lancaster towpath trail | 0.0 | 0.0 | 0.0 | 0.0 | 120.0 | 0.0 | 0.0 | 0.0 | 0.0 | 120.0 | 0.0 | 0.0 | 0.0 | 120.0 |
| KPE19 | Gooseholme Footbridge contribution | 0.0 | -75.0 | 0.0 | 0.0 | 0.0 | 75.0 | 0.0 | 0.0 | 0.0 | 75.0 | 0.0 | 0.0 | 0.0 | 75.0 |

Capital Programme 2021/22-2025/26

| GL Code | Programme Spending by Project | amendments March 2022 | Reprofiling requests April 2022 | Carry Forwards Outturn | 2021/22 Latest £000 | 2022/23 Approved Feb 2022 | Reprofiling requests April 2022 | other requests April 2022 | Carry Forwards Outturn | Change Requests July 22 | 2022/23 latest £000 | 2023/24 £000 | 2024/25 £000 | 2025/26 £000 | Total 2021/22 to 2025/26 £000 |
|----------|--|--------------------------|---------------------------------------|------------------------------|---------------------------|---------------------------------|---------------------------------------|---------------------------------|------------------------------|-------------------------------|---------------------------|-----------------|-----------------|-----------------|--|
| KPY38 | Structural Repair works to Westmorland Shopping Centre MSCP | 0.0 | -204.5 | 13.6 | 24.1 | 240.0 | 204.5 | 0.0 | -13.6 | 0.0 | 430.9 | 0.0 | 0.0 | 0.0 | 455.0 |
| KPY42 | Car Parking Machines | 0.0 | 0.0 | 51.2 | 51.2 | 84.2 | 0.0 | 0.0 | -51.2 | 0.0 | 33.0 | 0.0 | 0.0 | 0.0 | 84.2 |
| KPY44 | Town and Car Park signing | 0.0 | -8.5 | 0.0 | 0.2 | 0.0 | 8.5 | 0.0 | 0.0 | 0.0 | 8.5 | 0.0 | 0.0 | 0.0 | 8.7 |
| KPY46 | Car Park surfacing | 1.9 | 0.0 | 0.0 | 1.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.9 |
| KPY48 | Parkside Road, Kendal car park | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| KPY51 | Kendal Car Parking improvements including potential purchase of site, machine upgrades and signage | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 400.0 | 0.0 | 0.0 | 400.0 |
| KRE04 | Grange Regeneration | 0.0 | 0.0 | 0.0 | 0.0 | 157.3 | 0.0 | 0.0 | 0.0 | 0.0 | 157.3 | 0.0 | 0.0 | 0.0 | 157.3 |
| KRE66 | Grange Promenade Structural works | 0.0 | 0.0 | 0.0 | 0.0 | 1,091.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,091.0 | 0.0 | 0.0 | 0.0 | 1,091.0 |
| KRE67 | Grange Lido | 0.0 | -31.6 | 2.8 | 56.8 | 2,700.1 | 31.6 | 265.0 | -2.8 | 0.0 | 2,993.9 | 0.0 | 0.0 | 0.0 | 3,050.7 |
| KRE68 | Windemere Jetty Repairs | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| KSC91 | Vehicle & Plant Programme (inc bins and boxes) | 0.0 | -9.4 | 38.1 | 987.4 | 1,262.8 | 9.4 | 0.0 | -38.1 | 0.0 | 1,234.1 | 2,049.0 | 2,235.0 | 475.0 | 6,980.5 |
| KSC94 | Service Redesign - New Vehicles | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| KXB27 | Energy-saving building enhancements | -22.0 | -40.5 | 0.0 | 15.4 | 0.0 | 40.5 | 0.0 | 0.0 | 0.0 | 40.5 | 0.0 | 0.0 | 0.0 | 55.9 |
| | Bids Autumn 2021: | | | 0.0 | 0.0 | | | 0.0 | 0.0 | 0.0 | | | | | |
| Cap Bid1 | Ulverston Market Hall Boiler Replacement | 0.0 | 0.0 | 0.0 | 0.0 | 50.0 | 0.0 | 0.0 | 0.0 | 0.0 | 50.0 | 0.0 | 0.0 | 0.0 | 50.0 |
| Cap Bid2 | Ulverston Coronation Hall Lift Replacement | 0.0 | 0.0 | 0.0 | 0.0 | 65.0 | 0.0 | 0.0 | 0.0 | 0.0 | 65.0 | 0.0 | 0.0 | 0.0 | 65.0 |
| Cap Bid3 | Ulverston Market Hall Roof Repair/ Replacement | 0.0 | 0.0 | 0.0 | 0.0 | 125.0 | 0.0 | 0.0 | 0.0 | 0.0 | 125.0 | 0.0 | 0.0 | 0.0 | 125.0 |
| Cap Bid4 | Pavement/ highway improvement works | 0.0 | 0.0 | 0.0 | 0.0 | 50.0 | 0.0 | 0.0 | 0.0 | 0.0 | 50.0 | 0.0 | 0.0 | 0.0 | 50.0 |
| Cap Bid5 | Dean Gibson - Drainage Works | 0.0 | 0.0 | 0.0 | 0.0 | 25.0 | 0.0 | 0.0 | 0.0 | 0.0 | 25.0 | 0.0 | 0.0 | 0.0 | 25.0 |
| Cap Bid6 | Rothay Park Retaining Wall Repairs | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 40.0 | 0.0 | 0.0 | 40.0 |
| Cap Bid7 | Repairs to Ferry Nab Jetty | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 25.0 | 0.0 | 0.0 | 25.0 |
| Cap Bid8 | Parkside Road Cemetery Roof Replacement | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 45.0 | 0.0 | 0.0 | 45.0 |
| Cap Bid9 | Repairs to Gooseholme/ Stramongate Retaining Wall | 0.0 | 0.0 | 0.0 | 0.0 | 265.0 | 0.0 | 0.0 | 0.0 | 0.0 | 265.0 | 0.0 | 0.0 | 0.0 | 265.0 |
| | New Request April 2022: | | | | | | | | | | | | | | |
| Request1 | Design works, Stramongate, Kendal | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 246.0 | 0.0 | 0.0 | 246.0 | 0.0 | 0.0 | 0.0 | 246.0 |
| | Bids subject to further assessment: | | | | | | | | | | 0.0 | | | | |
| | Car park investments* | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | Employment site land acquisition | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | Depot review | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | Total | 56.9 | -2,444.6 | -184.4 | 12,356.6 | 15,861.8 | 2,444.6 | 636.0 | 184.4 | 1,693.5 | 20,820.3 | 7,055.0 | 7,353.0 | 2,343.0 | 49,927.8 |

*subject to detailed review of car parking strategy including potential new car parks, reconfiguration options on existing car parks and electric charging points

Reserves Summary

The purpose of this table is to set out the projected balance on the Council's usable reserves over the MTPF period.

| Reserve | Type | Balance 31/3/2022 £000 | Transfer in £000 | Transfer out £000 | Balance 31/3/2023 £000 | Transfer in £000 | Transfer out £000 | Balance 31/3/2024 £000 | Transfer in £000 | Transfer out £000 | Balance 31/3/2025 £000 | Transfer in £000 | Transfer out £000 | Balance 31/3/2026 £000 | Responsible Lead | Summary, Purpose and Commentary |
|---|-----------|------------------------------|---------------------|-------------------------|------------------------------|---------------------|-------------------------|------------------------------|---------------------|-------------------------|------------------------------|---------------------|-------------------------|------------------------------|--|---|
| General Reserve | General | (4,852) | | | (3,979) | | | (3,979) | | | (4,092) | | | (4,292) | Finance Lead Specialist | The main use of this reserve in recent years has been to fund the one-off costs of COVID-19, flooding, staff redundancy and early retirements to enable organisational reorganisation and the discontinuation of direct provision of services. Contribution of £1.6m to Cumbria LGR reserve and £250k earmarked for SLDC LGR implementation. Unless allocated for a particular purpose, revenue budget under-spending and windfalls are added to the General Reserve. (For more details of the risk and an assessment of the potential financial exposure please see the Risk Assessment of Level of Reserves). The Medium Term Financial Plan provisionally assumes a £200,000 annual contribution to the Reserve, depending on quantification of the potential impact of these factors. Any balance on the General Fund working balance above £1.5m is transferred to this reserve as part of the closure of accounts. |
| Annual contribution | | | (200) | | | (200) | | | (200) | | | | (200) | | | |
| Budget: Balancing figure | | | (13) | | | | | | | | | | | | | |
| Car Parking Machines | | | | 33 | | | | | | | | | | | | |
| Carry Forward Salaries | | | | 150 | | | | | | | | | | | | |
| Coro Hall Alterations | | | | 60 | | | | | | | | | | | | |
| Covid-19 | | | | 262 | | | 175 | | | 87 | | | | | | |
| Income Mgmt System Upgrade | | | | 12 | | | | | | | | | | | | |
| Rothay Park toilets | | | | | | | 25 | | | | | | | | | |
| Additional staffing to meet additional demand | | | | 568 | | | | | | | | | | | | |
| Statutory Duties Reserve | General | (86) | | | (156) | | | (156) | | | (156) | | | (156) | Legal /Governance/ Democracy Lead Specialist | Part of General Reserve earmarked for certain purposes: use delegated to CMT & reported as part of Corporate Financial Monitoring. Includes £50k legal costs/by-election contingency, £40k planning legal costs contingency, £60k enforcement legal costs contingency |
| Annual Contribution | | | (70) | | | | | | | | | | | | | |
| Carry forward Reserve | General | (755) | | | (0) | | | (0) | | | (0) | | | (0) | Finance Lead Specialist | Part of General Reserve earmarked for revenue budgets carried forward from 2017/18 to future years. |
| 2021/22 approved Council Feb 22 | | | | 101 | | | | | | | | | | | | |
| Council Tax Collection | | | | 52 | | | | | | | | | | | | |
| Customer Connect Training Costs | | | | 40 | | | | | | | | | | | | |
| Development Plans Other Consultants | | | | 10 | | | | | | | | | | | | |
| Digital Services Software Maintenance | | | | 30 | | | | | | | | | | | | |
| Homelessness Homelessness Prevention | | | | 60 | | | | | | | | | | | | |
| Lake Windermere Moorings-Permanent Rents | | | | 15 | | | | | | | | | | | | |
| Legal Governance & Democracy Salaries | | | | 30 | | | | | | | | | | | | |
| Leisure Partnership Leisure Partner Pymts | | | | 136 | | | | | | | | | | | | |
| LGR | | | | 250 | | | | | | | | | | | | |
| Natasha's Law | | | | 4 | | | | | | | | | | | | |
| Parks Arboriculture Work | | | | 10 | | | | | | | | | | | | |
| Support Services Salaries | | | | 17 | | | | | | | | | | | | |
| Climate Change Reserve | Earmarked | (45) | | | (45) | | | (45) | | | (45) | | | (45) | Strategy Lead Specialist | To fund climate change work initially approved as part of 2020/21 budget |
| Community Housing Fund | Earmarked | (1,439) | | | (694) | | | (694) | | | (694) | | | (694) | Operational Lead – People, Welfare and Income Maximisation | income received from Government for Community Housing Fund not spent in year. |
| Capital Spend in year | | | | 501 | | | | | | | | | | | | |
| Community Led Housing Officer | | | | 26 | | | | | | | | | | | | |
| Capital cfwds 2021/22 | | | | 219 | | | | | | | | | | | | |
| S106 / Commuted Sums Reserve | Earmarked | (547) | | | (547) | | | (547) | | | (547) | | | (547) | Operational Lead – Place and Environment | Income received under various s106 agreements not spent in year |
| Council Tax Hardship Reserve | Earmarked | (51) | | | (51) | | | (51) | | | (51) | | | (51) | Finance Lead Specialist | Income from Government earmarked for alleviation of hardship for those in need |

| Reserve | Type | Balance 31/3/2022 £000 | Transfer in £000 | Transfer out £000 | Balance 31/3/2023 £000 | Transfer in £000 | Transfer out £000 | Balance 31/3/2024 £000 | Transfer in £000 | Transfer out £000 | Balance 31/3/2025 £000 | Transfer in £000 | Transfer out £000 | Balance 31/3/2026 £000 | Responsible Lead | Summary, Purpose and Commentary |
|---|-----------|------------------------------|---------------------|-------------------------|------------------------------|---------------------|-------------------------|------------------------------|---------------------|-------------------------|------------------------------|---------------------|-------------------------|------------------------------|---|--|
| NNDR Pool Income Reserve | Earmarked | (3,344) | | | (2,744) | | | (2,449) | | | (2,449) | | | (2,449) | Operational Lead – Place and Environment | Income from Cumbria NNDR pool, earmarked for economic development |
| Income in year from Pool | | | (896) | | | | | | | | | | | | | |
| CAFS from pool | | | | 50 | | | | | | | | | | | | |
| Capital cfwds 2021/22: Flood Relief Scheme improvements | | | | 50 | | | | | | | | | | | | |
| Economic Development Fund re-instate budgets | | | | 53 | | | | | | | | | | | | |
| Grange Lido | | | | 582 | | | | | | | | | | | | |
| Great Places Lakes and Dales | | | | 33 | | | | | | | | | | | | |
| Grizedale Arts | | | | 35 | | | | | | | | | | | | |
| Kendal Flood Relief Scheme additional works | | | | 425 | | 250 | | | | | | | | | | |
| Kendal Futures Manager | | | | 50 | | | | | | | | | | | | |
| Levelling Up bid preparation | | | | 25 | | | | | | | | | | | | |
| Market Promotion Officer | | | | 45 | | 45 | | | | | | | | | | |
| Additional staffing to meet additional demand | | | | 126 | | | | | | | | | | | | |
| Temporary additional resources | | | | 23 | | | | | | | | | | | | |
| NNDR Pool volatility Reserve | Earmarked | (587) | | | (587) | | | (587) | | | (587) | | | (587) | Finance Lead Specialist | Share of NNDR pool income retained by pool to offset potential future deficits |
| Customer Connect Reserve | General | (553) | | | (145) | | | (85) | | | (25) | | | (0) | Finance Lead Specialist | To fund the implementation of the Customer Connect Project, initially using the Customer Connect budgets from 2016/17 revenue budgets not spent during 2016/17. |
| Digital Innovation Project Capital Spend | | | | 64 | | | | | | | | | | | | |
| Shared ICT Business Partner Fixed Term | | | | 15 | | | | | | | | | | | | |
| Extended Support for Microsoft SQL Server 2012 | | | | 25 | | 25 | | | 25 | | | | | | | |
| Fund Change to Backup and Disaster Recovery Contract | | | | 10 | | 10 | | | 10 | | | | | | | |
| Extended Support for Microsoft Windows Server 2012 | | | | | | 25 | | | 25 | | | | 25 | | | |
| BAU Staffing Requests | | | | 105 | | | | | | | | | | | | |
| Digital Innovation | | | | 189 | | | | | | | | | | | | |
| Economic Development Fund | General | (239) | | | 0 | | | 0 | | | 0 | | | 0 | Operational Lead – Place and Environment | To encourage economic development in the District and to ensure that unused funds in a particular year can be carried forward. |
| Cultural Compact | | | | 18 | | | | | | | | | | | | |
| Offset one-off budget savings 2021/22 | | | | 22 | | | | | | | | | | | | |
| Business Support | | | | 38 | | | | | | | | | | | | |
| Lancaster, South Cumbria and Barrow Economic Region | | | | 26 | | | | | | | | | | | | |
| Kendal Futures Project Dev Fund | | | | 135 | | | | | | | | | | | | |
| General Fund Major Repairs Reserve | Capital | (406) | | | (38) | | | 169 | | | 84 | | | (1) | Operational Lead Delivery and Commercial Services | To fund major repairs and maintenance to General Fund properties that are not capitalisable and would be difficult to accommodate in the annual planned maintenance programme. The Reserve: • acts as a backstop for emergency major repairs. Small amounts of overprogramming accepted in year due to value of slippage in overall capital programme. |
| Annual contribution | | | (150) | | | (150) | | | (150) | | | | (150) | | | |
| Play Area Renewals | | | | 65 | | 65 | | | 65 | | | | 65 | | | |
| Gooseholme Bridge | | | | 108 | | | | | | | | | | | | |
| Grange Lido | | | | 292 | | 292 | | | | | | | | | | |
| Capital cfwds 2021/22 Play area renewals | | | | 54 | | | | | | | | | | | | |
| Improving South Lakeland | General | (30) | | | (30) | | | (30) | | | (30) | | | (30) | Operational Lead – Place and Environment | To match fund schemes within South Lakeland |
| Insurance Reserve | General | (30) | | | (30) | | | (30) | | | (30) | | | (30) | Finance Lead Specialist | To meet expected cost of MMI insurance levy |
| IT Replacement Reserve | Capital | (125) | | | (71) | | | (71) | | | (71) | | | (71) | Digital Lead Specialist | To fund the replacement of hardware and software with a preference for the updating of the corporate and networking infrastructure. |
| Annual contribution | | | (80) | | | (80) | | | (80) | | | | (80) | | | |
| Annual spend | | | | 134 | | 80 | | 80 | | 80 | | | 80 | | | |
| LABGI | General | (5) | | | 0 | | | 0 | | | 0 | | | 0 | Operational Lead – Place and Environment | To fund non-recurring initiatives that contribute directly to one or more of the Council's priority initiatives. |
| Development Management System | | | | 5 | | | | | | | | | | | | |
| Local Arts Strategic Partnership | Earmarked | (30) | | | (0) | | | (0) | | | (0) | | | (0) | Operational Lead – Place and Environment | Monies provided towards Arts Strategy and related activities carried forward for use in subsequent years. |
| To Support Revenue Contributions to Arts Organisations | | | | 30 | | | | | | | | | | | | |
| LSVT Environmental Warranties | Earmarked | (282) | | | (282) | | | (282) | | | (282) | | | (282) | Finance Lead Specialist | To pay for environmental insurance until 2032 relating to warranties given as part of the housing transfer. |

| Reserve | Type | Balance 31/3/2022 £000 | Transfer in £000 | Transfer out £000 | Balance 31/3/2023 £000 | Transfer in £000 | Transfer out £000 | Balance 31/3/2024 £000 | Transfer in £000 | Transfer out £000 | Balance 31/3/2025 £000 | Transfer in £000 | Transfer out £000 | Balance 31/3/2026 £000 | Responsible Lead | Summary, Purpose and Commentary |
|---|-----------|------------------------------|---------------------|-------------------------|------------------------------|---------------------|-------------------------|------------------------------|---------------------|-------------------------|------------------------------|---------------------|-------------------------|------------------------------|--|---|
| Marshall Hooper Reserve | Earmarked | (37) | | | (37) | | | (37) | | | (37) | | | (37) | Operational Lead – People, Welfare and Income Maximisation | Monies left to the Council as a bequest to be used for housing for the elderly in Grange |
| Neighbourhood Plans Reserve | Earmarked | (25) | | | (25) | | | (25) | | | (25) | | | (25) | Strategy Lead Specialist | Grant received for Neighbourhood planning, to be spent on parish referendums etc. |
| New Homes Bonus Reserve | Capital | (1,626) | | | 0 | | | 0 | | | 0 | | | 0 | Finance Lead Specialist | Reserve to enable forward funding of eligible schemes through the Council's New Homes Bonus protocol |
| Predicted Income 20/21 provisional settlement | | | (86) | | | | | | | | | | | | | |
| Affordable homes | | | | 481 | | | | | | | | | | | | |
| Capital cfwds 2021/22: Burton Heritage LIPS | | | | 81 | | | | | | | | | | | | |
| Capital cfwds 2021/22: Disabled Toilets | | | | 38 | | | | | | | | | | | | |
| Capital cfwds 2021/22: LIPS | | | | 12 | | | | | | | | | | | | |
| Capital cfwds 2021/22: Queens park play area LIPS | | | | 6 | | | | | | | | | | | | |
| Grange Lido | | | | 550 | | | | | | | | | | | | |
| Grange Prom | | | | 375 | | | | | | | | | | | | |
| Kendal to Lancaster Canal Path | | | | 120 | | | | | | | | | | | | |
| LIPS | | | | 50 | | | | | | | | | | | | |
| NNDR Surplus Reserve | Earmarked | (7,317) | | | (290) | | | (290) | | | (290) | | | (290) | Finance Lead Specialist | Timing gap between recognising s31 grant and recognising offsetting NDR collection fund deficits. |
| 2021/22 Covid-19 Grant Timing | | | | 6,737 | | | | | | | | | | | | |
| 2020/21 Exceptional Deficit: Statutory Adjustment | | | | 290 | | | | | | | | | | | | |
| Personal Financial Resilience Reserve | Earmarked | (97) | | | (97) | | | (97) | | | (97) | | | (97) | Strategy Lead Specialist | New reserve created from unclaimed members allowances earmarked to improve financial resilience |
| Revenue Funds for Capital | Capital | (244) | | | 93 | | | 103 | | | 3 | | | (97) | Finance Lead Specialist | Monies provided from revenue to support the Capital Programme & fund expenditure that may not be capitalisable: annual contribution £100k. Small amounts of overprogramming accepted in year due to value of slippage in overall capital programme. |
| Annual contribution | | | (100) | | | (100) | | | (100) | | | (100) | | | | |
| Grange flood | | | | 150 | | | | | | | | | | | | |
| Coro Hall Alterations | | | | 20 | | | | | | | | | | | | |
| Grange Regen | | | | 157 | | | | | | | | | | | | |
| Homelessness accommodation | | | | 110 | | | | | | | | | | | | |
| Rothay Park retaining wall | | | | | | | 40 | | | | | | | | | |
| Repairs to Ferry Nab Jetty | | | | | | | 25 | | | | | | | | | |
| Parkside Road Cemetery Roof | | | | | | | 45 | | | | | | | | | |
| Tax Income Guarantee Scheme | General | (168) | | | (168) | | | (168) | | | (168) | | | (168) | Finance Lead Specialist | Grant received 2020/21 to be offset against Covid-19 related Council Tax losses in 2021/22 onwards |
| Building Control Fee Income Reserve | Earmarked | 11 | | | 11 | | | 11 | | | 11 | | | 11 | Operational Lead – Place and Environment | Statutory ring fenced reserve to record surpluses and losses on building control. |
| Local Land Charges Reserve | Earmarked | 9 | | | 9 | | | 9 | | | 9 | | | 9 | Operational Lead – Place and Environment | Statutory ring fenced reserve to record surpluses and losses on local land charges. |
| Licensing Act Reserve | Earmarked | (185) | | | (185) | | | (185) | | | (185) | | | (185) | Operational Lead – Place and Environment | Statutory ring fenced reserve to record surpluses and losses on licensing. |
| Hackney Carriage Licensing Reserve / Misc Licensing Reserve / Gambling Licensing Reserve | Earmarked | 0 | | | 0 | | | 0 | | | 0 | | | 0 | Operational Lead – Place and Environment | Statutory ring fenced reserve to record surpluses and losses on licensing. |
| Total Reserves excluding working balance | | (23,084) | (1,594) | 14,592 | (10,087) | (530) | 1,102 | (9,515) | (530) | 292 | (9,753) | (530) | 170 | (10,113) | | |
| GF Working balance | | (1,500) | 0 | 0 | (1,500) | 0 | 0 | (1,500) | 0 | 0 | (1,500) | 0 | 0 | (1,500) | Finance Lead Specialist | Buffer against unforeseen & emergency expenditure in-year, inflationary demands, adverse cash flow, inability to use capital resources. |
| Total Usable Reserves | | (24,584) | (1,594) | 14,592 | (11,587) | (530) | 1,102 | (11,015) | (530) | 292 | (11,253) | (530) | 170 | (11,613) | | |

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