

CABINET – 9TH JULY 2020

Report of the Head of Finance & Property Services Lead Member: Councillor Barkley

Part A

ITEM 6 REVENUE OUTTURN 2019/20 AND CARRY FORWARD OF BUDGET

Purpose of Report

This report is to inform Cabinet of the Revenue Outturn position of the General Fund and Housing Revenue Account (HRA) for 2019/20 compared with the Original budgets and request budget carry forwards of £5.6k for the General Fund.

Recommendations

1. That the Revenue Outturn positions of the General Fund and Housing Revenue Account for 2019/20 be noted.
2. That carry forwards of budgets amounting to £5.6k for Unit 4 upgrades, Making Tax Digital/GDPR Financial System upgrades that are still to be finalised in 2020, this is be funded from the General Fund working balance.

Reasons

1. To enable the information to be used when considering future budgets and the Medium Term Financial Strategy.
2. To enable the budgets to be carried forward to cover costs of committed services in 2020-21

Policy Justification and Previous Decisions

Financial resources are required to carry out all the aims and strategies of the Council.

Implementation Timetable including Future Decisions and Scrutiny

The budget amounts to be carried forward, if approved and subject to there being no call-in, will be added to the 2020/21 budget.

The Scrutiny Commission will have the opportunity to consider this report for pre-decision scrutiny on 6th July 2020.

Report Implications

The following implications have been identified for this report.

Financial Implications

The financial implication of this report is that, if the carry forward requests are approved, there will be an additional use of funding in 2020/21 of £5.6k General Fund and none for HRA. There are sufficient reserves to cover this request from within the overall General Fund revenue budget

Risk Management

There are no specific risks associated with the decisions requested.

Key Decision: Yes

Background Papers: None

Officer to Contact: Lesley Tansey
Head of Finance & Property Services
01509 634828
lesley.tansey@charnwood.gov.uk

Part B

Background - Outturn for General Fund and HRA

1. The General Fund Revenue Outturn for 2019/20, as summarised in Appendix 1, shows Net Service Expenditure of £19,176k against an Original Budget of £18,138k producing an adverse variance of £1,038K, 5.7% of the Original Budget.
2. Main variances between budget and outturn in terms of the total borough expenditure are as follows:
 - Net Service Expenditure –. The Net Service Expenditure overspent £1,038K as per Appendices 1 and 2. Major variances within this figure are explained in paragraphs 6 to 15 of this report.
 - Revenue Contribution to Capital ('RCCO') - £213K relates to planned capital costs approved by Cabinet and were funded from Capital Plan Reserve.
 - Interest Received on Balances - £172k received higher than budget due to higher cash balances available for investments due to underspend on Capital Programme, timing differences on Council Tax and NDR receipts. Higher returns from investments in Property Funds and higher interest rates gains on internal investments.
 - Interest Paid - £13k small underspend due to brokergage fees lower than the budget set.
3. The General Fund Reserve Balances at 31st March 2020 are £8,620k, being the working reserve balance of £4,498k, Reinvestment Reserve £883k, Capital Plan Reserve £1,980k, the Growth Fund £101k and Earmarked Reserves £1,158k. These balances are £2,157k higher than the budget set due to higher brought forward balances from 2018/19 outturn and additional earmarked reserves not spent in year.
4. The Housing Revenue Account outturn for 2019/20 (Appendix 4) shows a surplus of £171k compared with a budgeted surplus of £128k. The HRA general balances at the end of the year were £610k following a transfer of £174k to the HRA Financing Fund. This gave the HRA Financing Fund a balance at the end of the year of £8,235k.
5. The General Fund and Housing Revenue Account are both provisional as the Statement of Accounts are currently in production and will need to be audited before being finalised and signed off.

Outturn – General Fund

Directorate Controllable Costs Outturn (Appendix 2)

6. Appendix 2 shows an overspend of £1,231K for the General Fund controllable current budgets at Service level. Controllable costs are those that budget officers have direct responsibility for managing and these exclude year-end recharges. Paragraphs 7 to 15 below explains the major General fund variances within this figure.
7. Head of Private Sector Housing – underspends of £43k (5% of budget) include additional B&B accommodation income £23K, Housing Renewal Salaries budget for empty homes enforcement costs not required £29K, Private Sector Leasing Accommodation £13k and Tenant Finder £13k offset by an additional contribution to bad debt provision for B&B charges of £35k.
8. Head of Landlord Services – underspend of £31k (16%) due to a higher level of income for lifeline units than anticipated.
9. Head of Planning & Regeneration – overspends of £413k (40% of budget). This is due to a shortfall of £90K in Building Control fees (£100K 2018/19) , and a shortfall in Planning fees £298k, (£363k 2018/19) and additional appeal and enforcement costs £30K.
10. Head of Waste, Engineering & Open Spaces – underspend of £56k (1% of budget) the controllable budgets are overspend the main items being a shortfall of Garden Bin income £67K, additional repair costs at Derby road sports ground, Nanpantan sports ground, Loughborough sports ground £39k, shortfalls of income and additional costs Cemetery and Crematoria £30K, these are offset by £102k S106 income received in the year to cover costs in Loughborough, plus additional Bulky Waste income £22k.
11. Head of Leisure and Culture – overspend of £234k (43% of budget) a bad debt provision has been made for the Fusion contract for Qtr3 and Qtr4 £165k to cover any potential losses the Council may incur, £61K relates to shortfall of Market Income and staffing fees and £8k loss of toilet income.
12. Head of Finance & Property Services – Overspend of £128k (9% of budget) £100K of this relates to the Non Specific Saving target, the budget was set at £300k, £23K of NDR savings were used and £177k salary savings have part offset this. £28k net overspends relates to various Income shortfalls at the Oak and Meadlow lane industrial units and small building repair work.
13. Head of Customer Experience – Overspend of £458k (11% of budget) £588k for Supported Living housing benefits costs above the DWP Subsidy allowance. This budget issue is being reviewed further by Head of Customer Experience, with other Local authorities and DWP, this is partly offset by Council Tax Court costs recovered being higher than budget £68K and Capita inflation contract costs £71K.

14. Head of Strategic Support – Overspend of £140k (5% of budget) this relates to a shortfall in Land charges fees £49K, (£13K 2018/19) other additional costs being Election costs £56k, Legal costs £25k, and website costs £17k.
15. A managed vacancy salary savings budget of £257k was approved as part of the 2019-20 budget. As part of the budget Monitoring process vacant salary budgets were transferred to this budget each month from services, the total managed saving budget has been achieved this year.

Contributions from/to Reserves (Appendix 1)

16. The net contribution from working balance reserves in the year is £2,373K, leaving a balance of £4,498k as at March 2020. This is above the approved minimum level of required reserves held of £2m.
17. The Reinvestment Reserve has been used in accordance with the Council's financial procedures to help achieve corporate aims through service improvements. £809K was brought forward from 2018/19, plus an additional £170k was transferred in the year to cover approved reinvestment costs offset by £96k expenditure in the year, with a balance of £883k which is within the approved £500K minimum level for this reserve.
18. The Other Revenue Reserve balances are Capital Plan Reserves £1,980 which can be used to fund either Capital or Revenue costs. Earmarked Reserves retained for specific purpose being growth fund £101k and £1,158 various other reserves.

Loughborough Special Expenses (Appendix 3)

19. The actual Loughborough Special Expense costs were £1,378k; against an original budget of £1,368k, being £10K overspent (0.73% of the budget). The main overspends £42.6K are Parks Loughborough, Derby Road Playing fields, Nanpantan Sports Ground essential repair and maintenance works £17.8k, Queens Park and Southfields park overspent budget due to essential playground repair works £12.3K and Loughborough Cemetery being a shortfall of income and purchase of muslim burial crates £12.5k offset by underspends Festive Decorations £10k, CCTV £8k, Fair £7k and Town Centre Management £5k, with other smaller variances making up the balance.

20. The overspend will be carried forward within the Loughborough Special Expense Account and reflected in future year's Loughborough Special Levy.
21. It may be noted that an interim budget for 2020/21 is considered necessary due to the deterioration of the Council's financial position created by COVID19. It is envisaged that reports will be presented to Cabinet and Council in autumn 2020.

Housing Revenue Account Outturn

22. The provisional Housing Revenue Account outturn for 2019/20 is a surplus of £171k compared with a budgeted surplus of £128k, an increase of £43k. This gives HRA general balances at the end of the year of £610k following a transfer of £174k to the HRA Financing Fund. This transfer gives the HRA Financing Fund a balance at the end of the year of £8,235k. The Council's preferred minimum level of balances is £110 per property.
23. The HRA Balances at 31st March 2020, are overall £12,209k, the HRA made a contribution to the Major Repairs Reserve of £3,249k. This reserve has a balance at 31 March 2020 of £3,364k compared with £3,926k at 31 March 2019. This balance is the unspent amount carried forward to 2020/21 after the 2019/20 capital financing entries. This reserve finances capital expenditure and the repayment of debt, in accordance with the HRA Business Plan.
24. The Housing Financing Fund balance at 31 March 2020 was £8,235k. The HRA owes £79m in loans following the self-financing settlement in 2012 and, as well as paying the interest due, the principal amounts borrowed will either, in time, need to be refinanced or paid back. The first loan to be paid back following the self-financing settlement is in 2024. The money required to pay back the principal will be from HRA Reserves – principally those from the HRA Financing Fund. The total HRA Balances at 31st March 2020 are £12,209k
25. Supervision and Management (excluding recharges – Appendix 5) £360k underspend (9.6%). This includes underspending on salaries of £126k rent Software £55k, Bank Charges £26k, Sheltered Accommodation furniture £23k External software development £22k, Printing £19k, Housing Strategy £14k There's been additional income in Lifeline charges of £13k, Legal income £13k and other reimbursements £13k. Other underspends include Electricity £13k, Cleaning £14k, and £22k in grants for underoccupied/assisted transfers. There was an overspend of £13k on equipment in sheltered accommodation.
26. Repairs and Maintenance (excluding recharges – Appendix 5) £369k underspend (5.9%) This includes underspending on salaries of £189K, and £212k on non-salaries £68k Fire Risk Assessments, Gas Servicing £77k and £59k, Asbestos Surveys and Gas Repairs £42k. These were offset by Door Entry overspend of £34k.
27. Net Recharges to the HRA were £86k (7%) greater than the budget. These exclude Pension recharges totalling £556k which do not impact on the bottom-

line of the HRA. The Depreciation of £3,249k was credited into the Major Repairs Reserve to and the capital programme. Revaluations were reversed out and do not affect the HRA outturn position.

28. The 2019/20 rent income for dwellings was 1% lower than 2018/19 due to Government policy. Void loss was 2.6% against a budget of 2.2%. Dwelling Rent income was a £65k adverse variance (0.3%). Right to buy sales were budgeted at 40 sales, compared with 44 actual sales. An additional 21 properties were added into the HRA, through acquisition and the utilisation of 1-4-1 receipts.
29. As at 31 March 2020 rent arrears were £1,078k compared with £965k at 31 March 2019. Court costs were £107k at 31 March 2020 compared with £104k at 31 March 2019. These are a combined increase of £116k.
30. As a percentage of dwelling rents the total arrears including court costs is 5.63% compared with 5.05% in 2018/19.
31. The amount of HRA debt written off in the year was £184k compared to £197k in 2018/19. This includes rent and court costs write-offs totalling £132k in 2019/20 compared with £148k in 2018/19.
32. Rent arrears increased by £113k between the end of March 2019 and the end of March 2020. Former tenant arrears reduced by £2k over the same period. Former tenant arrears cash collected over the year was £4k. Rent collection for the year (including arrears brought forward) was 96.29% compared with 96.75% at the end of the previous year.
33. The numbers of tenants receiving universal credit (UC) continues to rise and during the year almost doubled to over a thousand at the end of March 2020. As expected, and in line with the experience of other landlords, rent arrears have increased although the average debt of a tenant receiving universal credit at the end of the year was almost unchanged compared to the same point the previous year. UC is paid to the claimant as a single monthly payment in arrears. It takes at least five weeks for the Department for Work and Pensions to assess a claim and for tenants to receive their first payment of the benefit. A rent debt is often accrued as a result. In some instances, on receipt of the benefit tenants do not pay the rent to the council. Advice and support is offered to all tenants moving to universal credit by the landlord services financial inclusion and tenancy support teams. Where tenants have vulnerabilities and/or owe eight or more weeks' rent our universal credit officer makes applications to the DWP to switch payment of the housing element of UC from the tenant to the council. Rent recovery action is taken where necessary.
34. Appendix 5 details the controllable cost outturn for the HRA as at 31 March 2020. This shows the controllable budgets and actuals as they were presented within the monitoring reports during the year. The descriptions of Employee related expenditure include all employee related costs, not just salaries. Some costs such as insurance costs and business rates must be shown in Rents,

Rates and Other Charges, within the Income and Expenditure account of the Statement of Accounts.

35. General Fund Carry Forward Requests

£5.6K Unit 4 various upgrades, Making Tax Digital/GDPR – Head of Finance & Property

£5.6K Total General Fund

There are no HRA Carry Forward Requests in 2019/20.

Appendices

Appendix 1 – General Fund Outturn 2019/20

Appendix 2 – General Fund Controllable Outturn 2019/20

Appendix 3 – Loughborough Special Expenses Outturn 2019/20

Appendix 4 – HRA Outturn 2019/20

Appendix 5 – HRA Controllable Outturn 2019/20

GENERAL FUND OUTTURN 2019-20				
Actual 2018/19 £000		Actual £000	Original Budget £000	Variance £000
17,844	Net Service Expenditure	19,176	18,138	(1,038)
29	Council Tax Support to Parishes	0	0	0
752	Revenue Contribution to Capital	213	0	(213)
356	Interest Paid	227	240	13
(447)	Less: Interest on Balances	(562)	(390)	172
18,534	Total Borough Expenditure	19,053	17,988	(1,065)
214	Contribution to (from) Reinvestment Reserve	74	0	(74)
48	Contribution to/(from) Working Balance	(2,200)	(798)	1,402
(234)	Contribution to/(from) Working Balance Collection Fund	(173)	(173)	0
(13)	Contribution to (from) Growth Support Fund	0	0	0
(51)	Contribution to/(from) Other Revenue Reserves	395	(63)	(458)
(451)	Contribution to/(from) Capital Plan Reserve	(213)	0	213
18,047	Precept Requirement	16,937	16,954	17
745	Revenue Support Grant	0	0	0
4,957	NNDR	5,290	5,290	0
6,502	Council Tax Receipts	6,893	6,893	0
1,194	Loughborough Special Levy	1,213	1,213	0
(234)	Collection Fund Surplus/(Deficit)	(173)	(173)	0
3,620	New Homes Bonus	3,731	3,731	0
1,263	Government Grants & NDR Adjustments	(17)	0	(17)
18,047	Precept Income	16,937	16,954	(17)
£000	<u>2019/20</u>	£000	£000	£000
7,057	<u>Working Balance 1st April</u>	6,871	4,990	1,881
(186)	Transfer from General Fund	(2,373)	(971)	(1,402)
6,871	Balance at 31 March	4,498	4,019	479
595	<u>Reinvestment Reserve 1st April</u>	809	608	201
214	Transfers From General Fund	74	0	74
809	Balance at 31 March	883	608	275
2,644	<u>Capital Plan Reserve 1st April</u>	2,193	1,711	482
(451)	Funding of Capital Expenditure	(213)	(618)	405
2,193	Balance at 31 March	1,980	1,093	887
114	<u>Growth Support Fund 1st April</u>	101	0	101
(13)	Funding of Capital Expenditure	0	0	0
101	Balance at 31 March	101	0	101
813	<u>Other Revenue Reserves 1st April</u>	763	805	(42)
(50)	Transferred from General Fund	395	(63)	458
763	Balance at 31 March	1,158	742	416
10,737	TOTAL BALANCES	8,620	6,462	2,157

Appendix 2

Charnwood Borough Council		2019-20		
		Actual	Current Budget	Variance Underspend/ (Overspend)
Controllable Service Costs		£000's	£000's	£000's
Housing, Planning, Regeneration & Regulatory Directorate				
	Housing, Planning and Regeneration Director	115	116	1
	Head of Strategic and Private Sector Housing	823	866	43
	Head of Landlord Services	(225)	(194)	31
	Head of Planning and Regeneration	1,454	1,041	(413)
	Head of Regulatory Services	779	786	7
		2,946	2,615	(331)
Neighbourhoods & Community Wellbeing Directorate				
	Head of Waste, Engineering and Open Spaces	5,891	5,946	56
	Neighbourhoods and Community Wellbeing Director	183	183	(0)
	Head of Leisure and Culture	778	545	(234)
	Head of Neighbourhood Services	1,533	1,564	30
		8,386	8,237	(148)
Corporate Services Directorate				
	Corporate Services Director	116	116	0
	Chief Executive's Team	355	329	(26)
	Head of Finance and Property Services	1,490	1,362	(128)
	Head of Customer Experience	4,669	4,211	(458)
	Head of Strategic Support	3,011	2,871	(140)
		9,640	8,888	(752)
	Grand Total	20,971	19,741	(1,231)
Note: Reconciliation to Appendix 1				
	Grand Total as above	20,971	19,741	(1,231)
	Adjustment for Non-Controllable Recharges to HRA	(1,795)	(1,755)	40
	Budget changes since Original Budget	0	153	153
	Other	0	0	0
	Net Service Expenditure per Appendix 1	19,176	18,138	(1,038)

Loughborough Special Expenses 2019/20

Appendix 3

Actual 2018/19	Service	Original Budget 2019/20	Actual 2019/20	Variance 2019/20	% Variance
£		£	£	£	
61,566	Loughborough CCTV	67,800	59,845	7,955	11.7%
78,965	Community Grants - General / Fearon Hall / Gorse Covert	81,800	78,196	3,604	4.4%
38,951	Marios Tinenti Centre / Altogether Place / Community Hubs	44,900	38,760	6,140	13.7%
6,403	Charnwood Water Toilets	9,600	8,567	1,033	10.8%
33,259	Voluntary & Community Sector Dev Officer post (75% LSX)	34,500	44,476	(9,976)	-28.9%
4,202	Biggin Street Toilet - Friday Opening	4,400	4,447	(47)	-1.1%
118,998	Contribution to Loughborough Open Spaces Grounds Maintenance	120,000	120,046	(46)	0.0%
(1,539)	November Fair	(5,100)	(12,009)	6,909	-135.5%
	<u>Parks:</u>				
390,558	Loughborough - including Loughborough in Bloom	404,700	417,381	(12,681)	-3.1%
65,748	Gorse Covert and Booth Wood	68,200	66,108	2,092	3.1%
	<u>Sports Grounds:</u>				
94,583	Derby Road	112,700	122,297	(9,597)	-8.5%
40,841	Lodge Farm	43,700	41,515	2,185	5.0%
94,339	Nanpantan	72,900	79,583	(6,683)	-9.2%
18,681	Park Road	20,200	21,604	(1,404)	-7.0%
27,377	Shelthorpe Golf Course	21,400	21,798	(398)	-1.9%
47,120	Loughborough Cemetery	45,100	57,651	(12,551)	-27.8%
54,597	Allotments - Loughborough	52,000	52,396	(396)	-0.8%
28,255	Carillon Tower	15,600	16,648	(1,048)	-6.7%
56,025	Festive Decorations and Illuminations	51,200	41,678	9,522	18.6%
90,981	Town Centre Management	102,500	97,252	5,248	5.1%
1,349,908		1,368,100	1,378,241	(10,141)	-0.7%

Appendix 4

2018/19 Actual	Housing Revenue Account	2019/20 Original Budget	2019/20 Outturn
£000		£000	£000
	Expenditure		
4,901	Supervision and Management	5,118	5,220
6,289	Repairs and Maintenance	6,461	6,718
130	Rents, Rates and other charges	139	191
335	Provision for Bad and Other Charges	383	270
3,025	Depreciation	3,057	3,249
(13,072)	Net Revaluation increase of non-current assets	0	(17,892)
19	Debt Management Expenses	10	18
1,627	Expenditure Sub-total	15,168	(2,226)
	Income		
(20,698)	Dwelling Rent Income	(20,548)	(20,483)
(365)	Shops, Land and Garages Rent	(373)	(366)
(55)	Warden Service Charges	(55)	(55)
(293)	Central Heating, Communal and Cleaning Charges	(322)	(355)
(226)	Leasehold Flat and Shop Service Charges	(156)	(143)
(26)	Hostel Service Charges	(24)	(26)
(11)	Council Tax recharged	(11)	(11)
(21,674)	Income Sub-total	(21,489)	(21,439)
(20,047)	Net (income)/Cost of service	(6,321)	(23,665)
(82)	Transfer from General Fund - Grounds Maintenance	(84)	(85)
2,743	Interest Payable	2,706	2,709
(93)	Investment Income and Mortgage Interest	(88)	(124)
(17,479)	Net Operating Expenditure/(Income)	(3,787)	(21,165)
3,716	Revenue Contribution to Capital	3,659	3,659
(389)	Pension Adjustment	0	(556)
5	Accumulated Absence Adjustment	0	(1)
13,072	Reversal of Gain on Revaluation	0	17,892
16,404	Appropriations	3,659	20,994
(1,075)	(Surplus)/Deficit for the year	(128)	(171)

2018/19 Actual	Housing Revenue Account	2019/20 Original Budget	2019/20 Outturn
HRA Balances:			
(617)	HRA Balance at beginning of year	(613)	(613)
(1,075)	(Surplus)/Deficit for the year	(128)	(171)
1,079	Transfer to/from Reserves	131	174
(613)	HRA Balance at end of year	(610)	(610)
(6,982)	HRA Financing Fund at beginning of year	(8,061)	(8,061)
(1,079)	Transfer to/from Reserves	(131)	(174)
(8,061)	HRA Financing Fund at end of year	(8,192)	(8,235)
(3,926)	Major Repairs Reserve at end of year	(2,324)	(3,364)
(12,600)	Overall HRA balances at end of the year	(11,126)	(12,209)

Appendix 5

Charnwood Borough Council HRA Revenue Monitoring Report as at April 2019 Period (201913) Based on Original Budget	Period			Year-to-Date (YTD)			YTD Variance as % of YTD Budget	Full Year Budget
	Amount	Current Budget	Variance Under/ (Over)	Amount	Current Budget	Variance Under/ (Over)		
	£000's	£000's	£000's	£000's	£000's	£000's		
General Management								
Repairs & Maintenance								
Employee Related Costs	38	0	(38)	2,462	2,651	189	7.1%	2,651
All Other Controllable Costs	836	0	(836)	3,510	3,722	212	5.7%	3,722
Controllable Income	0	0	0	(45)	(78)	(33)	41.9%	(78)
Total Repairs & Maintenance	874	0	(874)	5,927	6,296	369	5.9%	6,296
Allocations & Lettings								
Employee Related Costs	(14)	0	14	665	651	(14)	-2.2%	651
All Other Controllable Costs	(5)	0	5	37	22	(15)	-67.7%	22
Controllable Income	(37)	0	37	(32)	(35)	(3)	9.3%	(35)
Total Allocations & Lettings	(56)	0	56	670	638	(33)	-5.1%	638
Housing Strategy								
Employee Related Costs	1	0	(1)	76	107	31	29.0%	107
All Other Controllable Costs	1	0	(1)	5	22	17	78.3%	22
Total Housing Strategy	2	0	(2)	81	129	48	37.3%	129
Supervision & Management								
Employee Related Costs	11	0	(11)	2,284	2,410	126	5.2%	2,410
All Other Controllable Costs	62	0	(62)	1,335	1,576	241	15.3%	1,576
Controllable Income	1	0	(1)	(230)	(237)	(7)	3.0%	(237)
Total Supervision & Management	73	0	(73)	3,389	3,749	360	9.6%	3,749
Total General Management	893	0	(893)	10,067	10,811	745	6.9%	10,811
Rents, Rates and Other Charges								
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All Other Controllable Costs	0	0	(0)	191	139	(52)	-37.1%	139
Total Rents, Rates and Other Charges	0	0	(0)	191	139	(52)	-37.1%	139
Total Rents, Rates and Other Charges	0	0	(0)	191	139	(52)	-37.1%	139
Grand Total	893	0	(893)	10,257	10,950	693	6.3%	10,950

Income								
Dwelling Rent Income - Gross	288	0	(288)	(21,050)	(21,011)	39	-0.2%	(21,011)
Dwelling Rent Void loss	(8)	0	8	566	462	(104)	-22.5%	462
Net Dwelling Rent Income	280	0	(280)	(20,484)	(20,548)	(65)	0.3%	(20,548)
Non-Dwelling Rent	7	0	(7)	(492)	(486)	6	-1.2%	(486)
Non-Dwelling Rent Void Loss	(2)	0	2	126	114	(12)	-10.7%	114
Net Non Dwelling Rent Income	5	0	(5)	(366)	(373)	(6)	1.7%	(373)
Charges for Services & Facilities - Charge	(136)	0	136	(691)	(666)	9	-1.4%	(666)
Charges for Services & Facilities - Void Loss	(1)	0	1	102	96	(6)	-6.5%	96
Net Charges for Services and Facilities	(137)	0	137	(589)	(570)	3	-0.5%	(570)
Total Income	148	0	(148)	(21,439)	(21,491)	(68)	0.3%	(21,491)

Reconciliation to HRA Income and Expenditure Account	£000	Reconciliation to HRA Outturn appendix	£000
General Management (above)	10,565	General Management (above)	10,067
Add Support Service Recharges (costs)	2,932	Add Support Service Recharges (costs)	2,931
Minus Support Service Recharges (income)	(1,183)	Add Corporate and Democratic Core	123
	<u>12,314</u>	Minus Support Service Recharges (income)	(1,183)
			<u>11,938</u>
I & E Supervision and Management	5,733	Supervision and Management (outturn)	5,220
I&E Repairs and Maintenance	6,024	Repairs and Maintenance (outturn)	6,718
Rents Rates and Other charges	557		<u>11,938</u>
Total expenditure on Income and Expenditure Account	12,314		
Controllable Income	(21,439)		
Repairs and Maintenance income	(45)		
Allocation and lettings agency income	(31)		
Supervision and mangement income	(230)		
Grounds Maintenance Income (not included above)	(85)		
Total income on Income and Expenditure account	(21,831)		