

## FINANCIAL OUTTURN 2020/21

REPORT OF: Head of Corporate Resources  
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Wards Affected: All  
Key Decision: No  
Report to: Cabinet  
7<sup>th</sup> June 2021

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### EXECUTIVE SUMMARY AND RECOMMENDATIONS

#### Purpose of Report

1. To inform Cabinet of the outturn position for the 2020/21 revenue and capital budgets in the knowledge that the year saw the unprecedented financial impact on the Council of the Covid-19 crisis.

#### Summary

2. Following closedown, the year-end position for 2020/21 showed a net overspend of £1,400,000 after allowing for transfers to Reserves outlined within this report. This is a decrease of £525,000 since the last report to Cabinet 8 February 2021.
3. The main changes in the last quarter of the year relate to increased recovery in income levels in some areas (with the exception of car parking), together with expenditure savings relating to reduction in services required or delays in works due to the Covid restrictions.
4. Interest income during the year, totalling £170,306, was £185,694 less than the original estimate of £356,000. This was mainly due to the continued reduction in the rates available in the market throughout the year as well as due to timing differences between budgeted and actual capital receipts anticipated for the year. It was also depressed because of the policy to keep higher than usual liquid cash deposits, which was judged necessary due to the impact of Covid-19 on our revenue income streams. Of the total interest received for the year, £275 has been utilised (refer to paragraph 22) leaving a balance of £170,031 to transfer to General Reserve.
5. Dividend income from investments in the Local Authorities Property Fund generated £248,529 in year, which exceeded the 2020/21 projection by £8,529. This overachievement of dividend income received will be transferred to General Reserve.
6. The capital outturn position shows a £3,428,000 increase in approved spending against the revised budget. This includes projects that came forward during the year totalling £4,728,000 which were unbudgeted at the start of the year but approved during the year. An analysis of this is shown in Table 2. The total net expenditure from Specific Reserve and the General Reserve for 2020/21 is set out in Appendix C of this report.

#### Recommendations

7. **Cabinet is asked to note the contents of this report, and to recommend to Council:**
  - (i) **that grant income as set out in paragraph 12 to 19 of this report be transferred to Specific Reserves;**

- (ii) that requests totalling £108,000 be transferred to Specific Reserves as set out in Table 1;
  - (iii) that £100,000 be transferred to the Community Development Fund Specific Reserve from General Reserve as detailed in paragraph 21;
  - (iv) that balance of interest totalling £170,031 as set out in paragraph 22 is transferred to the General Reserve;
  - (v) that Dividend income totalling £8,529 as set out in paragraph 27 is transferred to the General Reserve;
  - (vi) that the 2021/22 capital programme be increased by £1,556,000 as a result of slippage of some 2020/21 capital projects as detailed in Table 2;
  - (vii) that the revenue overspend in 2020/21, totalling £1,400,000, be met from General Reserve.
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## **Background**

- 8. During 2020/21, Cabinet received four Budget Management reports on 6 July 2020, 14 September 2020, 23 November 2020, and 8 February 2021. The last Budget Management report in February highlighted a potential overspend of £1,925,000, after the use of Covid Emergency Funding received totalling £1,808,000 and after taking account of further Government funding due to be received in the remainder of the year.
- 9. However, since the last report to Members the position has improved, and the final overspend has reduced to £1,400,000 after allowing for the Government support funding received in year. These service budget outturns have been discussed with the appropriate Cabinet Members and Officers. Members should note that this budget outturn links with the service performance outturn. Full details of service performance outturn for 2020/21 was reported to the first meeting of Scrutiny Committee for Leader, Finance and Performance on 19 May 2021 in the usual way, and is now being considered as a separate item on this agenda.

## **Revenue Spending 2020/21**

- 10. Over the year the budget has been adversely affected as a direct result of the Covid pandemic which severely reduced all sources of income and in some areas, such as Leisure, also increased costs. Whilst the Income Compensation scheme grant for lost sales, fees and charges has helped fund some of these losses, many financial targets were not able to be achieved as planned and service performance was unavoidably affected. However, although the first three quarters of the year showed a forecast overspend of £1,925,000, this position has now improved. The outturn for 2020/21, is an overspend of £1,400,000, being £525,000 less than the latest forecast reported to Cabinet on the 8 February 2021.

11. In summary, this reduction in the forecast overspend is mainly due to the higher than predicted recovery of income in a number of areas, with the exception of Parking, together with increased expenditure savings resulting from works delayed by the Covid restrictions. The outturn position is further detailed in Appendix A.

#### **Requests to Reserves for Grants received in Quarter 4 of 2020/21**

12. On 22 December 20, the Council received an un-ringfenced grant totalling £22,117 from the Ministry of Housing, Communities and Local Government (MHCLG) in respect of Council Tax Hardship Fund and Business Rate relief. Members are requested to approve that this sum be transferred to the existing Council Tax Hardship Fund Specific Reserve to meet additional costs which may arise.
13. The following sums were received in respect of Discretionary Track and Trace grant: £24,331 on 30 October 2020; £8,168 on 25<sup>th</sup> January 2021 and £34,500 on 29<sup>th</sup> March 2021. Members are requested to approve the total of £69,999 be earmarked to Specific reserves to meet this additional cost.
14. On 29 March 2021, we received a sum of £12,328 which is a not ring-fenced grant from the MHCLG in respect Track and Trace Administration costs. Members are requested to approve that this sum be earmarked to the Revenues and Benefits New Burdens Specific Reserve to meet the costs arising.
15. On 17 March 2021, we received a grant payment of £23,167 from the Department for Work and Pensions to meet the costs of new burdens relating to Council Tax Annex Discount grant. Members are requested to approve the transfer of this sum to the Revenues and Benefits New Burdens Reserve to meet this additional cost.
16. In March we received the following grants from Department for Work and Pensions to meet the costs of new burdens relating to DWP Transparency code (£8,103), Health and Safety Trainers Certificate (£1,755) and Savings Credit Uplift (£2,066). Members are requested to approve the transfer of this sum to the Revenues and Benefits New Burdens Reserve to meet this additional cost.
17. On 31 March 2021 we received a £568 grant from the MHCLG in respect of Mobile Homes Fit and Proper Person Test. Members are requested to approve the transfer of this sum to Specific Reserves to meet these costs as they arise.
18. On 3 February 2021 we received a grant payment of £61,250 from West Sussex County Council for the Cycling Strategy. Members are requested to approve the transfer of this sum to Specific Reserve.
19. On 19<sup>th</sup> March 2021 we received grant for £80,000 from Chichester District Council to supplement the existing Independent Retail Programme. Members are requested to approve the transfer of this sum to Specific Reserves.

#### **Requests to transfer unused budgets to Specific Reserves**

20. Despite the overall overspend position set out above, during the year a number of budgets were underspent. Whilst the majority of these have helped to reduce the final overspend for the Council, Table 1 of this report details two requests to Members to earmark unutilised budgets in Specific Reserve for the reasons outlined below:

Table 1: Requests to Earmark Unutilised Revenue Budgets

|                         | £       | Notes |
|-------------------------|---------|-------|
| Cash Receipting Reserve | 15,000  | 1     |
| Repairs and maintenance | 93,000  | 2     |
| Total                   | 108,000 |       |

Notes:

- 1 Additional funding required to cover the cost of the cash receipting implementation in 2021/22, using an underspend on Finance Consultants.
- 2 An underspend on repairs and maintenance in 2020/21 was due to the Covid lockdown which delayed/prevented planned improvement works. This underspend can be used to cover works to the Audio Visual system at the Council Chamber as the existing system needs replacing due to its age. It can also be used for structural repairs at Clair Park Pavilion.

21. In addition to the requests set out above, Members are also requested to approve the transfer of £100,000 from General Reserve to the Community Development Fund to replenish this reserve that grant aids many voluntary organisations and community groups.

### Total Interest (Treasury Management, Personal Loans and Mortgage)

22. Interest receipts for the year are £170,306, £185,694 less than the original estimate. Of the total, £275 has been transferred to the Specific Reserve in accordance with existing practice to part pay professional subscriptions. The remaining balance of £170,031 can then be transferred to General Reserve.

### Treasury Management Interest

23. This report details the Treasury Management interest earnings for the year to be £169,193 at an average interest rate of 0.396%. This compares with a budgeted figure of £354,475 at 1.0%, which is £185,282 less than the original estimate. This is a slight improvement on the last reported position, which was £187,126 under target.
24. To explain further, the average cash balance for the Council was, in fact, higher than forecast. However the anticipated capital receipt for the land sale, which could have been invested for a medium duration, was not received until 31 March 2021, whilst the large Covid Grants, which resulted in the higher than average balance, needed to be liquid as the government expected them to be paid out as quickly as possible. Consequently, it was not possible to place many fixed term deposits and the interest rates were far lower than anticipated when the budget was set several weeks before the Covid situation. These factors resulted in the Treasury Management interest being under target.

25. Further detail will be set out in a separate report to Audit Committee on 27 July 2021.

### Local Authority Property Fund Dividends

26. Members will recall that £6m is invested in the Local Authorities' Property Fund administered by the CCLA. Dividends on these investments are paid to the Council on a quarterly basis.

27. Dividends received for 2020/21 totalled £248,529 against a budget of £240,000 which is required to finance the 2020/21 Revenue Budget. This additional Dividend income of £8,529 will be transferred to General Reserve.

### **General Reserve 2020/21**

28. Reserves and cash balances are amounts held for future revenue or capital expenditure and are also held to ensure the Council has sufficient cash resources for any unforeseen demands. The actual end of year cash position and the contributions and use of reserves are shown in Appendix C.

### **Specific items**

29. Specific Items are sums which are the responsibility of individual Heads of Service and identified for specific purposes. Whilst they do not directly influence Council Tax levels, their proposed utilisation is included in the Corporate Plan. The balance on the reserve for each Business Unit at the beginning of the year, together with the increases during the year (i.e. Contributions), how amounts have been applied (i.e. utilised) and explanations for the changes in year are shown in Appendix C. The total of Specific Items financed from the Specific Reserve and the General Reserve was £11,181,000.

### **Capital Receipts**

30. On 31<sup>st</sup> March 2021, our land at Hurst Farm was sold and we received a capital receipt of some £24m. As previously agreed by Council, £20m of the receipt will be applied to finance the purchase of the headlease of the Orchards Shopping Centre headlease, bought in 2016, which was initially temporarily financed from internal and external short-term borrowing pending this receipt.
31. We will continue to pay an MRP on £4.6m of remaining debt over the next 46 years, unless this is reduced by further capital receipts. This will be detailed in Audit Committee papers to follow.

### **Spending on the Capital Programme and Revenue Projects**

32. Actual spending for the year on the Capital Programme and Revenue Projects was £12,062,000. This was £3,428,000 more than the updated 2020/21 programme totalling £8,634,000 and is due to service specific and other projects which were not budgeted at the start of the year but were approved within the year and now require financing. Details of spending for each service area are shown in Appendix D, together with reasons for variations over £10,000. A summary of the reasons for these differences is also shown in Table 2 below.
33. The variances within the programme include £1,556,000 not spent in 2020/21. This includes £98,000 relating to Corporate Estates and Facilities projects including Major Capital Renewals schemes, £408,000 in Planning Policy for Burgess Hill Place and Connectivity Programme, £378,000 for Commercial Services and contracts- Landscapes and Leisure, £108,000 on Digital and Technology Services, £135,000 relating to Disabled Facilities Grants and £429,000 on Revenue Projects. Further detail can be found in Appendix D of this report.

34.

| <b>Table 2 : Capital Programme and Revenue Projects - Analysis of variation</b> |                                      |              |              |
|---|--------------------------------------|--------------|--------------|
| <i>Category</i>   |                                      | <i>£'000</i> | <i>£'000</i> |
|   | 2020/21 Revised Budget               |              | 8,634        |
| A   | Slippage to 2021/22                  | (1,556)      |              |
| B   | Projects completed and underspent    | (32)         |              |
| C   | Projects overspent                   | 288          |              |
| D   | Projects brought forward in the year | 4,728        |              |
|   | Total difference                     |              | 3,428        |
|   | 2020/21 Outturn                      |              | 12,062       |

Category:

- A. Some projects, in whole or in part, have not been able to be progressed as originally intended. Unspent monies have therefore been rolled forward in order to ensure the completion of the projects.
- B. The final cost of projects was less than the revised budget.
- C. The final cost of projects was more than the revised budget.
- D. Projects that did not form part of the planned Capital Programme and Revenue Projects but which were agreed in-year, authorised under delegated authority and/or financed from S106s.

## POLICY CONTEXT

35. The outturn for 2020/21 shows actual financial performance against the original budget, which was approved within the context of the Financial Strategy. The 2020/21 budget was compiled in line with the Council's priorities. This policy context was explained in sections 1 and 2 of the Corporate Plan and Budget 2020/21 that was approved by Council on 4 March 2020. The Financial Procedure Rules require Heads of Service to assume operational responsibility for the Budget, and to make recommendations so that corrective action is taken, whilst ensuring changes from the original budget are reported in a way that makes sure any variations are both clear and transparent.

## FINANCIAL IMPLICATIONS

36. This report is concerned in its entirety with the outturn financial position for each service area for 2020/21.

## RISK MANAGEMENT IMPLICATIONS

37. This report has no specific implications for risk management. The recommendations are concerned primarily with the movement of reserves and slippage in the capital programme; neither of which change the risk profile of the authority.

## EQUALITY AND CUSTOMER SERVICE IMPLICATIONS

38. There are none.

## OTHER MATERIAL IMPLICATIONS

39. There are no legal implications as a direct consequence of this report.

## Background Papers

Revenue Budget 2020/21

Final Accounts Working Papers for 2020/21.

## Appendix A

| Summary Of Revenue Spending Outturn for 2020/21                   |  |  |                             |  |                      |
|---|--|--|-----------------------------|--|----------------------|
| Business Unit   | Original<br>budget<br>2020/21<br>£'000 | Revised<br>Budget*<br>2020/21<br>£'000 | Outturn<br>2020/21<br>£'000 | Outturn<br>Variation<br>from<br>Revised<br>Budget<br>£'000 | Notes in<br>Appendix |
| Housing   | 1,543                                  | 1,544                                  | 1,514                       | (30)   | 1                    |
| Planning Policy & Economic Development                            | 1,154                                  | 1,154                                  | 973                         | (181)  | 2                    |
| Development Management  | 830                                    | 830                                    | 1,114                       | 284  | 3                    |
| Cleansing Services  | 4,012                                  | 4,012                                  | 4,041                       | 29   | 4                    |
| Parking Services  | (1,197)                                | (1,196)                                | 78                          | 1,274  | 5                    |
| Landscapes and Leisure  | 1,294                                  | 1,254                                  | 5,397                       | 4,143  | 6                    |
| Community Services Policy and Performance                         | 1,486                                  | 1,486                                  | 1,423                       | (63)   | 7                    |
| Corporate Estates and Facilities                                  | (2,712)                                | (2,673)                                | (2,456)                     | 217  | 8                    |
| Finance Accountancy   | 0                                      | 0                                      | 0                           | 0  | 9                    |
| Finance Corporate   | 1,119                                  | 1,119                                  | 1,123                       | 4  | 10                   |
| Revenues & Benefits   | 2,492                                  | 2,492                                  | 2,556                       | 64   | 11                   |
| Customer Services and Communications                              | 0                                      | 0                                      | (36)                        | (36)   | 12                   |
| Digital and Technology Services                                   | (23)                                   | (23)                                   | 1                           | 24   | 13                   |
| Human Resources & Payroll   | 0                                      | 0                                      | (84)                        | (84)   | 14                   |
| Legal Services  | 0                                      | 0                                      | (15)                        | (15)   | 15                   |
| Democratic Services   | 1,013                                  | 1,013                                  | 893                         | (120)  | 16                   |
| Land Charges  | 156                                    | 156                                    | 44                          | (112)  | 17                   |
| Planning & Building Control Support                               | 0                                      | 0                                      | (38)                        | (38)   | 18                   |
| Environmental Health  | 1,156                                  | 1,156                                  | 1,145                       | (11)   | 19                   |
| Building Control  | 341                                    | 340                                    | 388                         | 48   | 20                   |
| Strategic Core  | 1,319                                  | 1,319                                  | 1,430                       | 111  | 21                   |
| Benefits  | (119)                                  | (119)                                  | (119)                       | 0  | 22                   |
| Drainage Levies   | 1                                      | 1                                      | 1                           | 0  |                      |
| Balance Unallocated   | 28                                     | 28                                     | 0                           | (28)   | 23                   |
| <b>Corporate Pressures/savings:</b>                               |  |  |                             |  |                      |
| Covid 19 Emergency Funding  |  | 0                                      | (1,808)                     | (1,808)  | 24                   |
| Income Compensaton Scheme grant due (SFC)                         |  | 0                                      | (2,161)                     | (2,161)  | 25                   |
| MHCLG Business Grant  |  | 0                                      | 0                           | 0  |                      |
| <b>Council Net Expenditure</b>                                    | <b>13,893</b>                          | <b>13,893</b>                          | <b>15,404</b>               | <b>1,511</b>   | <b>**</b>            |
| <b>Total Revenue Spending (before approved reserve transfers)</b> | <b>13,893</b>                          | <b>13,893</b>                          | <b>15,404</b>               | <b>1,511</b>   |                      |
| Contribution to the Development Plan reserve                      | 436                                    | 436                                    | 365                         | (71)   |                      |
| Contribution to the Job Evaluation reserve                        | 267                                    | 267                                    | 267                         | 0  |                      |
| Contribution to Waste reserve                                     | 40                                     | 40                                     | 0                           | (40)   |                      |
| Transfer to Specific Reserves (previously reported)               | 0                                      | 0                                      | 0                           | 0  |                      |
| <b>Total Revenue Spending</b>                                     | <b>14,636</b>                          | <b>14,636</b>                          | <b>16,036</b>               | <b>1,400</b>   | <b>***</b>           |

\* includes approved variations including any utilisation of Balance Unallocated

\*\* Before reductions in budgeted transfers to Specific Reserves approved during 20/21 (£40k & £71k).

\*\*\* After reductions in budgeted transfers to Specific Reserves approved during 20/21 (£40k & £71k).

## Forecast Budget Variations for 2020/21

|  | Changes since last<br>report in 2020/21<br>£'000 | Notes |
|--|--|-------|
| Apr to Dec net pressures Cabinet   | 3,070  |       |
|  | <hr/> 3,070                                      |       |
| <b>Final Quarter Variations:</b>   |  |       |
| Economic Development Initiatives   | (20)   | 2     |
| Planning Policy minor variations   | (18)   | 2     |
| Planning Fee Income  | (13)   | 3     |
| Planning Counsels Fees and Consultants                                       | 40   | 3     |
| Garden Waste Income  | (28)   | 4     |
| Parking Season Ticket Income   | 28   | 5     |
| Car Parks Pay and Display Income   | 233  | 5     |
| Controlled Parking Enforcement Deficit                                       | 13   | 5     |
| Parking Financial Transaction processing                                     | (15)   | 5     |
| Parking Fixed Plant contracts  | (30)   | 5     |
| Car Parks repairs  | (21)   | 5     |
| Parking Security Services  | (14)   | 5     |
| Car Parks minor variations   | 6  | 5     |
| Tree maintenance consultants   | 246  | 6     |
| Outdoor Facilities premises  | (231)  | 6     |
| Playground alterations   | (15)   | 6     |
| Outdoor Facilities Income  | (28)   | 6     |
| Outdoor facilities Utilities   | (14)   | 6     |
| Environmental Initiatives  | (9)  | 6     |
| Clair Hall Judicial review   | 18   | 6     |
| Leisure Contractor compensation  | 406  | 6     |
| Leisure Grant received   | (301)  | 6     |
| Landscapes and Leisure Staffing  | (58)   | 6     |
| Community Services, Policy & Performance - salaries                          | (19)   | 7     |
| Community Services, Policy & Performance – Community Development initiatives | (14)   | 7     |
| Community Services, Policy & Performance – Grants to Organisations           | (7)  | 7     |
| Community Services, Policy & Performance – mileage & staff expenses          | (6)  | 7     |
| Corporate Estates & Facilities – Operational properties rent                 | (40)   | 8     |
| Corporate Estates & Facilities – cost of borrowing                           | (83)   | 8     |
| Corporate Estates & Facilities – Supplementary rent                          | (70)   | 8     |
| Corporate Estates & Facilities – Investment properties rent                  | 368  | 88    |
| Corporate Estates & Facilities – salaries                                    | 12   | 8     |
| Corporate Estates & Facilities – drainage                                    | 15   | 8     |
| Finance Accountancy minor variations   | (2)  | 9     |
| Finance Corporate – minor variations   | (8)  | 10    |
| Revenues and Benefits staffing   | (27)   | 11    |
| Revenues Magistrates Court costs Income                                      | 77   | 11    |
| Revenues and benefits minor variations                                       | 3  | 11    |
| Customer Services and Comms - salaries                                       | (6)  | 12    |
| Customer Services and Comms - publicity                                      | (7)  | 12    |
| Customer Services and Comms – software maintenance                           | (15)   | 12    |
| Customer Services and Comms – minor variations                               | (2)  | 12    |
| Digital & Technology – software licence and maintenance                      | (98)   | 13    |

## Appendix A

|   | <i>Changes since last<br/>report in 2020/21<br/>£'000</i> | <i>Notes</i> |
|---|---|--------------|
| Digital & Technology - printers                             | (12)  | 13           |
| Digital & Technology – minor variations                     | (5)   | 13           |
| Human Resources and Payroll - training                      | (39)  | 14           |
| Human Resources and Payroll - consultants                   | (17)  | 14           |
| Human Resources and Payroll minor variations                | (4)   | 14           |
| Legal Service - Income                                      | (30)  | 15           |
| Legal Services - Salaries                                   | 14  | 15           |
| Legal Services – Minor variations                           | (2)   | 15           |
| Democratic Services – Members Allowances and Expenses       | (15)  | 16           |
| Democratic Services – Salary savings                        | (2)   | 16           |
| Democratic Services - Canvassing                            | (23)  | 16           |
| Democratic Services – Chairman's expenses and events        | (8)   | 16           |
| Democratic Services – Minor variations                      | (2)   | 16           |
| Land Charges – Minor variations                             | (2)   | 17           |
| Land Charges – Income                                       | (37)  | 17           |
| Planning & Building Support – Salary savings                | (8)   | 18           |
| HMO Income  | 12  | 19           |
| Environmental Health minor variations                       | 9   | 19           |
| Building Control Income                                     | (33)  | 20           |
| Building Control Staffing                                   | (14)  | 20           |
| Building Control minor variations                           | (4)   | 20           |
| Strategic Core minor variations                             | (6)   | 21           |
| Covid 19 Emergency Funding                                  | (37)  | 24           |
| Income Compensation scheme grant (August to November claim) | (535)   | 25           |
| Income Compensation scheme grant (Dec to March claim)       | (784)   | 25           |
|   | <u>1,400</u>  |              |

### Summary and explanation of Key Variances set out in Table above

The Summary of Revenue Outturn Table above shows the full year variance for each Business Unit. Explanation of variances identified for the first three quarters of the year have been reported to Cabinet in previous budget management reports received by Cabinet during 2020/21. Members should note that some of these variances have also been addressed as part of the Budget Process for 2021/22, and where budgets have been adjusted, the 2020/21 underspends are not expected to reoccur. However, now that the final accounts procedure has been completed a number of final variations have arisen. Explanations for these variances are detailed in the paragraphs below.

#### *Housing*

1. The service previously reported a (£30K) saving. No further variation has been identified at outturn.

#### *Planning Policy & Economic Development*

2. £143K saving was previously identified for the service. There has since been a further saving of £38K. This is mainly due to an additional underspend of £20K in Economic Development, due to the ongoing need to review/reprogramme activities in light of Covid 19 and other government economic recovery initiatives. A further £18K saving was achieved through a number of minor variations below £10K, resulting in a final outturn saving of £181K.

#### *Development Management*

3. The last forecast position identified £257K net pressure for the service, of which the majority was income loss. Since then there has been a further net pressure of £27K. This is partly due to a further pressure of £40K in respect of Counsels fees and Consultants owing to the complexity and length of public enquiries during the year. This is partially offset by an improvement of £13K since the previously reported pressure in respect of Planning Fee Income. Together this resulted in a final outturn pressure of £284K.

#### *Cleansing Services*

4. The last reported year-end forecast was a £57K pressure. An improvement of £28K has been identified in the last quarter, resulting in a final outturn pressure of £29K. This is mainly due to additional Garden Waste Income achieved through growth in the service, originally budgeted to be achieved next year.

#### *Parking Services*

5. The last forecast position identified a £1,074K net pressure. Since then there has been a further pressure of £200K, resulting in a final outturn pressure of £1,274K. The variation in the last quarter is due to the following:
  - £233K Additional Car Parks Pay and Display income shortfall due to further lockdown and impact on Parking income during the pandemic;
  - £28K Further shortfall in Season ticket Income, as above;
  - £13K Parking Enforcement Deficit over the £35K previously reported. Although West Sussex meet the cost of 70% of any deficit, Mid Sussex is responsible for the remaining 30% deficit.
  - (£30K) Fixed Plant contract saving which is a one off saving as a result of costs being charged to the prior year in error.
  - (£21K) Car parks repair saving due to the pandemic, i.e. less use of car parks and fewer ad hoc repairs required. This saving is not expected to continue.
  - (£15K) Financial transaction processing saving due to lockdowns during the pandemic and fewer pay and display transactions resulting in lower processing costs.
  - (£14K) Car Parks Security services saving due to lockdowns during the pandemic and the reduction in cash pay and display activity, resulting in reduced cash collections to create this one-off saving.
  - £6K minor variations below £10K.

#### *Landscapes & Leisure*

6. The last forecast position identified a £4,129K net pressure. Since then there has been a further net pressure of £14K, resulting in a final outturn pressure of £4,143K. The variation in the last quarter is due to the following:
  - £246K Additional Tree Consultancy pressure resulting from backlog statutory tree inspection work. This is not on-going;
  - (£231K) Other premises savings including (£157K) Grounds Maintenance and (£74K) Civil repair savings. Some works were not undertaken as a result of increased contract monitoring.
  - (£15K) Playground Alterations saving resulting from lower than expected and previously forecast Covid related costs of Playground cleaning and signage.
  - (£14K) Utilities saving due to a refund received for a water leak at John pears Pavilion where costs were accrued in a prior year.

- (£9K) Environmental Initiatives underspend as some works were not undertaken as a result of the pandemic.
- (£28K) Betterment on previously forecast shortfalls in respect of Outdoor facilities income due to the pandemic due to:
  - Nurseries reopened sooner than expected and at full time hours and a new nursery opened in Clayton this year;
  - Rental Income was higher due to rent reviews
  - Betterment in tennis income resulting from the reopening of some outdoor sports during the pandemic
  - Betterment in Football income which resumed more quickly than anticipated.
- (£58K) Staff savings due to a restructure and recruited personnel not in post before year end;
- £18K Further costs of a Judicial review in respect of Clair Hall.
- £406K Further costs incurred by the Leisure contractor during the Pandemic resulting from the closure of Leisure Centres and the costs of reopening with restrictions.
- (£301K) Government grant received as partial compensation for the Leisure compensation costs to the contractor

#### *Community Services, Policy and Performance*

7. The last forecast position identified a £17K net saving. Since then, there has been a further saving £46k made up as follows; £19k salary and £6k mileage, travel and training savings. This is a result of a safeguarding underspend and will be rectified next year when we recruit a part time safeguarding officer to support the Community Safety and Safeguarding Manager. In addition, normal staff overtime and other costs (e.g. mileage and other staff expenses) which would be budgeted for in relation to community engagement and events throughout the year was not spent because of Covid-19 restrictions. Further savings of £14k for Community Development initiatives and £7k in Grants to Organisations is due to community events not being permitted under COVID19 government social distancing/lockdown restrictions. This results in a final outturn saving of £63k.

#### *Corporate Estates and Facilities*

8. The overall position is showing a pressure of £217k. The last reported forecast position was a pressure of £347k; this has now changed to show a saving of £130k. The variation in the last quarter is due to the following:-
  - (£40k) saving on ground rent and turnover rent for Operational properties including the Basepoint Business Centre.
  - (£83k) lower than budgeted cost of borrowing for The Orchards
  - (£70k) betterment in previously reported pressure for Market Place supplementary rent
  - £36k pressure on rental income for investment properties following rent reviews and reductions due to the Covid lockdown.
  - £12k pressure on salaries
  - £15k pressure on drainage repairs

#### *Finance Accountancy*

9. The last reported position was a pressure of £2k. Since then there has been a saving of £2k on minor variations resulting in an overall nil variance.

#### *Finance Corporate*

10. The overall position is showing a pressure of £4k. The last reported position was a pressure of £12k. Since the last reported position there has been a minor variations saving of £8k.

#### *Revenues & Benefits*

11. Outturn is showing a final net overspend of £64K. A net pressure of £11K had been reported previously. Since then a further net pressure of £53K is shown and is made up of some large offsetting pressures and savings: (£27K) further staff saving due to vacant posts; offset by a further £77K shortfall in Enforcement income caused by a lack of Magistrates court activity during the pandemic; and £3K pressure due to minor variations below £10K.

#### *Customer Services and Communications*

12. The last reported position identified a saving of £6k. Since then, there have been further savings of £30k which is made up of £6k on salaries, £7k on publicity (reduction in costs due to Covid), £15k on software maintenance (actual costs lower than budgeted) and minor variations of £2k. This results in a final outturn saving of £36k.

#### *Digital & Technology*

13. The overall position is showing a pressure of £24k. £139k pressure was previously reported and since then there has been a saving of £115k of which £98k relates to software licence and maintenance contracts. This is due to several solutions being decommissioned and consolidated into less costly alternatives and defunct infrastructure associated with the previous Census network have been removed. This will assist with expanding the business continuity and cyber security services. There is also a saving of £12k for printers which is due to a reduction in printing costs and a reduced level of printing due to less occupation in the office because of Covid. There is a further saving of £5k for minor variations.

#### *Human Resources & Payroll*

14. The overall position is showing a saving of £84k. £24k has previously been reported and since then there has been a saving of £60k. There have been savings of £39k for training and £17k for consultants due to the Covid pandemic where a number of areas of work that would involve the use of training providers and consultants were either delayed or not required. There is a further saving of £4k for minor variations.

#### *Legal Services*

15. The last forecast position identified a £3K net pressure. Since then there has been a further net saving of £18K. This is due to a planning locum used during the last couple of months of the year to cover vacant posts, contributing to an overspend on salaries of £14k. This has been more than offset by the over achievement of Legal income by £30k. There have been other minor variations resulting in a saving of £2K, resulting in a final outturn net saving of £15K.

#### *Democratic Services*

16. The last reported position showed savings of £70k. There have been further savings totalling £50k in the last quarter of the year. These include Members Allowances and Expenses totalling £15k due to the pandemic and the introduction and continuation of virtual council and committee meetings, temporarily removing the requirement for Members to travel to any in-person meetings.

There is an additional £2k unreported salary saving due a vacant post. Canvassing has a saving of £23K due to reduced printing and postage costs because the Cabinet Office introduced a reformed Annual Electoral Canvass, with a range of digital and telephone response channels. Owing to the pandemic there have been no payments to electoral canvassers, as the personal canvass element (visits to households) could not be conducted. The underspend of £8k on the Chairman's expenses and events are due to no in-person civic engagements during the pandemic. There is a further £2k underspend from minor variations, resulting in a total final outturn saving of £120K.

#### *Land Charges*

17. A saving of £73k had previously been reported. Since the last reported position there has been a further saving of £39K. This relates to an overachievement for income of £37K due to increased volumes of searches and £2K savings from minor variations, resulting in a final outturn saving of £112k.

#### *Planning & Building Control Support*

18. The last reported position showed savings of £30k there has been an additional saving of £8K due to a salary underspend caused by vacant posts, resulting in a final outturn saving of £38k.

#### *Environmental Health*

19. The last reported year-end forecast was a £32K saving. Since then a further pressure of £21K has occurred, resulting in a final outturn saving of £11K. The additional pressure is partly due to the loss of HMO Income of £12K as a result of changes in activity by Landlords, reducing tenant numbers below the new regulation threshold and thereby reducing the level of income compared to budget. The remaining £9K pressure is the sum of a number of minor variations below £10K.

#### *Building Control*

20. The service previously reported a £99K pressure. Since then a further saving of £51K has been identified. This is due to (£33K) betterment on Building control Income in the last quarter, from a previously reported forecast pressure due to the pandemic; (£14K) staff saving due to vacant posts; and (£4K) saving due to a number of minor variations below £10K. This results in a final outturn pressure of £48K.

#### *Strategic Core*

21. The last reported position was a pressure of £117k. Since then there has been a saving of £6k due to minor variations resulting in a final outturn pressure of £111k.

#### *22 Benefits*

No variation. (Refer Appendix B of this report).

#### *23. Balance Unallocated*

No further variation to report since the last reported saving of £28,000.

#### *Covid 19 Emergency Funding*

24. During the year Covid 19 Emergency funding of £1,771k has been reported as grant income to help mitigate the revenue overspend. This additional £37k relates to the use of the first tranche of Covid 19 Emergency Funding received in March 2020 which was already available to help fund the 2020/21 revenue overspend as previously reported in the year. This takes the total COVID 19 Emergency Funding to £1,808k.

*Income Compensation Scheme grant*

25. The last reported position included savings from unbudgeted income received totalling £842k which related to the April to July. Since the last reported position, a further £535k has been received (August to November claim). An additional £784k has also been accrued in 2020/21 which relates to the December to March claim yet to be received, which brings the total unbudgeted grant income for the year to £2,161k.

## Appendix B

| <b>Benefits Outturn 2020/21</b>                             |                  |                  |               |   |
|---|------------------|------------------|---------------|---|
| (using Academy subsidy claim figures)                       |                  |                  |               |   |
|   | 2020/21          | 2020/21          | Variation     |   |
|   | Original         | Outturn          | from          |   |
|   | Budget           |                  | Budget        |   |
| <b>Non HRA rent rebates</b>                                 |                  |                  |               |   |
|   | £                | £                | £             |   |
| <i>gross expenditure</i>                                    | 767,000          | 1,072,698        | 305,698       |   |
| net expenditure at standard subsidy                         | 0                | 0                | 0             |   |
| effect of reduced subsidy                                   | 451,000          | 575,816          | 124,816       |   |
| effect of overpayments                                      | (54,000)         | (86,294)         | (32,294)      |   |
| Total Rent Rebates  | 397,000          | 489,522          | 92,522        | 1 |
| <b>Rent Allowances</b>                                      |                  |                  |               |   |
|   | £                | £                | £             |   |
| <i>gross expenditure</i>                                    | 26,426,000       | 24,682,739       | (1,743,261)   |   |
| net expenditure at standard subsidy                         | 0                | 0                | 0             |   |
| effect of reduced subsidy                                   | 571,000          | 412,737          | (158,263)     |   |
| effect of overpayments                                      | (651,000)        | (498,579)        | 152,421       |   |
| Total Rent Allowances                                       | (80,000)         | (85,842)         | (5,842)       |   |
| <b>Discretionary Local Scheme</b>                           |                  |                  |               |   |
| Council Tax Benefit   | 0                | 0                | 0             |   |
| Rent Allowances   | 9,000            | 12,227           | 3,227         |   |
| Subsidy 75%   | (7,000)          | (9,171)          | (2,171)       |   |
| Total Discretionary scheme                                  | 2,000            | 3,056            | 1,056         |   |
| <b>Total Support</b>  | <b>319,000</b>   | <b>406,736</b>   | <b>87,736</b> |   |
| Less: LA Error Subsidy                                      | (67,000)         | (34,715)         | 32,285        | 2 |
| Expenditure above the cap recoverable from Housing Services | (391,000)        | (483,125)        | (92,125)      | 1 |
| Less: Funding to / (from) Benefits Equalisation Reserve     | 20,000           | (7,896)          | (27,896)      | 3 |
| <b>Cost to MSDC</b>   | <b>(119,000)</b> | <b>(119,000)</b> | <b>0</b>      |   |

## Appendix B

|   |  |  |  |  |  |
|---|--|--|--|--|--|
| <b>Reasons for variation:</b>   |  |  |  |  |  |
|   |  |  |  |  |  |
| <p>(1) To maximise the amount of government subsidy received for Temporary Accommodation cases, the benefits team has been using the full rent to assess the claim rather than the previous calculations based on the weekly rate. Whilst there are complications to this, it does have the effect of increasing the subsidy to be paid at 100%. Any expenditure above the cap which does not attract subsidy, is recoverable internally from Housing Services</p>  |  |  |  |  |  |
| <p>(2) The percentage of Local Authority error overpayments has remained below the lower threshold, allowing for Local Authority error subsidy to be retained, albeit a reduced sum due to the lower overpayment volumes.</p>   |  |  |  |  |  |
| <p>(3) The benefits equalisation reserve is made up from prior year's surplus' and was set up to reduce the variances on the revenue budget caused by fluctuations in Benefits subsidy. An adjustment is made to/(from) the reserve to bring the outturn position back to the required budget. An amount of £7,896 has been funded from the equalisation reserve, compared to the £20,000 budgeted contribution to the reserve, a variation of £27,896. This is the result of reduced LA Error subsidy volumes.</p> |  |  |  |  |  |

## Appendix C

| Use of Specific Reserve in 2020/21                  |                                   |                                   |                              |                                   |       |
|---|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|-------|
| Description   | Balance at<br>01/04/2020<br>£'000 | Contributions<br>In Year<br>£'000 | Utilised<br>In Year<br>£'000 | Balance at<br>31/03/2021<br>£'000 | Notes |
| <b>Housing</b>                                      |                                   |                                   |                              |                                   |       |
| Recyclable loan fund                                | 0                                 | (50)                              | 0                            | (50)                              | 1     |
| Housing Needs Survey                                | (19)                              | 0                                 | 9                            | (10)                              | 2     |
| Gypsy and Traveller feasibility Studies             | (13)                              | 0                                 | 13                           | 0                                 | 3     |
| County court desk                                   | (14)                              | 0                                 | 14                           | 0                                 | 4     |
| CPO Fund for Empty Homes                            | (50)                              | 0                                 | 35                           | (15)                              | 5     |
| Self Build and Custom House building                | (87)                              | 0                                 | 2                            | (85)                              | 6     |
| Flexible Homelessness Support SR                    | (422)                             | (397)                             | 387                          | (432)                             | 7     |
| Preventing Homelessness Grant                       | (39)                              | (77)                              | 116                          | 0                                 | 8     |
| Overhauling Statutory Homelessness data             | (9)                               | 0                                 | 9                            | 0                                 | 9     |
| Rough Sleepers Partnership Outreach                 | (10)                              | (59)                              | 69                           | 0                                 | 10    |
| Temporary Accommodation reserve                     | (346)                             | 0                                 | 346                          | 0                                 | 11    |
| Choice Based Lettings Scheme SR                     | 0                                 | (23)                              | 7                            | (16)                              | 12    |
| <b>Planning Policy &amp; Economic Development</b>   |                                   |                                   |                              |                                   |       |
| Specialist Advice studies - Gatwick                 | (91)                              | 0                                 | 91                           | 0                                 | 13    |
| Neighbourhood Planning Non Frontrunners             | (100)                             | (40)                              | 77                           | (63)                              | 14    |
| Development Plan Reserve (Studies and EIP costs)    | (183)                             | (365)                             | 73                           | (475)                             | 15    |
| SAMM Fees   | (1,919)                           | (285)                             | 1,477                        | (728)                             | 16    |
| Burgess Hill Growth                                 | (539)                             | (60)                              | 326                          | (273)                             | 17    |
| Martlets Relocation                                 | (133)                             | 0                                 | 133                          | 0                                 | 18    |
| Planning Performance Agreement                      | (14)                              | 0                                 | 0                            | (14)                              | 19    |
| Independence Retail Programme                       | (17)                              | (80)                              | 14                           | (83)                              | 20    |
| Business digitalisation                             | (16)                              | 0                                 | 16                           | 0                                 | 21    |
| Burgess Hill Station Qtr Project                    | (56)                              | 0                                 | 33                           | (23)                              | 22    |
| <b>Development Management</b>                       |                                   |                                   |                              |                                   |       |
| Development Management Temporary Staff              | (1)                               | 0                                 | 1                            | 0                                 | 23    |
| Brownfield Register                                 | (20)                              | 0                                 | 20                           | 0                                 | 24    |
| <b>Cleansing Services</b>                           |                                   |                                   |                              |                                   |       |
| Waste TEEP Assessment                               | (34)                              | 0                                 | 34                           | 0                                 | 25    |
| A23 Highway Cleansing                               | (15)                              | 0                                 | 15                           | 0                                 | 26    |
| Communal Recycling Quality                          | (18)                              | 0                                 | 18                           | 0                                 | 27    |
| Waste and Recycling Projects                        | (72)                              | 0                                 | 72                           | 0                                 | 28    |
| Community Street Clean                              | (3)                               | 0                                 | 0                            | (3)                               | 29    |
| Waste Reserve                                       | 0                                 | 0                                 | 0                            | 0                                 | 30    |
| Commercial Services and Contracts SR                | 0                                 | (80)                              | 34                           | (46)                              | 31    |
| <b>Parking Services</b>                             |                                   |                                   |                              |                                   |       |
| CPE Investment Fund                                 | (18)                              | 0                                 | 15                           | (3)                               | 32    |
| Car Park Strategy                                   | (77)                              | 0                                 | 59                           | (17)                              | 33    |
| <b>Landscapes and Leisure</b>                       |                                   |                                   |                              |                                   |       |
| Outstanding Insurance Claims                        | (2)                               | 0                                 | 2                            | 0                                 | 34    |
| Invest to Save - Pavilions                          | (5)                               | 0                                 | 5                            | (0)                               | 35    |
| Parks Improvement                                   | (217)                             | 0                                 | 104                          | (113)                             | 36    |
| Leisure Reserve                                     | (83)                              | 0                                 | 6                            | (77)                              | 37    |
| Illegal Incursions Preventative Works               | (15)                              | 0                                 | 15                           | 0                                 | 38    |
| Anscombe Wood Regeneration                          | (58)                              | 0                                 | 0                            | (58)                              | 39    |
| Sang Maintenance                                    | (27)                              | (18)                              | 0                            | (45)                              | 40    |
| Leisure Covid Support Reserve                       | 0                                 | (500)                             | 0                            | (500)                             | 41    |
| <b>Community Services, Policy &amp; Performance</b> |                                   |                                   |                              |                                   |       |
| Capital Grants                                      | (17)                              | 0                                 | 17                           | 0                                 | 42    |
| Community Development Fund                          | (101)                             | (400)                             | 93                           | (408)                             | 43    |
| CCTV Fund   | (39)                              | 0                                 | 0                            | (39)                              | 44    |
| Community Safety - Funding for All                  | (116)                             | 0                                 | 0                            | (116)                             | 45    |
| Performance and Partnerships staffing               | (22)                              | 0                                 | 22                           | 0                                 | 46    |
| WSCC Pool Business Rates Bicycle Funding            | (70)                              | (61)                              | 18                           | (113)                             | 47    |
| Emergency Planning                                  | (5)                               | 0                                 | 5                            | 0                                 | 48    |
| Community Volunteer Service (CVS)                   | (5)                               | 0                                 | 0                            | (5)                               | 49    |
| Environment and Sustainability                      | 0                                 | (100)                             | 0                            | (100)                             | 50    |

## Appendix C

| Use of Specific Reserve in 2020/21                 |                                   |                                   |                              |                                   |       |
|--|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|-------|
| Description  | Balance at<br>01/04/2020<br>£'000 | Contributions<br>In Year<br>£'000 | Utilised<br>In Year<br>£'000 | Balance at<br>31/03/2021<br>£'000 | Notes |
| <b>Corporate Estates and Facilities</b>            |                                   |                                   |                              |                                   |       |
| WSSC Watercourse delegated function                | (17)                              | 0                                 | 17                           | 0                                 | 51    |
| Asset Maintenance and Landscapes                   | (8)                               | 0                                 | 0                            | (8)                               | 52    |
| Planned Asset maintenance Specific Reserve*        | (50)                              | (93)                              | 50                           | (93)                              | 53    |
| Property Consultants                               | (14)                              | 0                                 | 14                           | 0                                 | 54    |
| Orchards Repairs and Renewals                      | (476)                             | 0                                 | 0                            | (476)                             | 55    |
| Orchards Improvement Reserve                       | (5,000)                           | 0                                 | 209                          | (4,791)                           | 56    |
| High-rise Residential Building Data Collection SR  | (2)                               | 0                                 | 2                            | 0                                 | 57    |
| <b>Finance Accountancy</b>                         |                                   |                                   |                              |                                   |       |
| FMS to move server costs                           | (2)                               | 0                                 | 2                            | 0                                 | 58    |
| Icon Upgrade costs                                 | (12)                              | (7)                               | 0                            | (19)                              | 59    |
| Cash receipting*                                   | 0                                 | (15)                              | 0                            | (15)                              | 60    |
| <b>Finance Corporate</b>                           |                                   |                                   |                              |                                   |       |
| Insurance Reserve                                  | (61)                              | 0                                 | 61                           | 0                                 | 61    |
| JE and VR Reserve                                  | (2)                               | (267)                             | 96                           | (173)                             | 62    |
| Audit Costs  | (16)                              | 0                                 | 16                           | 0                                 | 63    |
| Land and Property Reserve                          | (16)                              | 0                                 | 0                            | (16)                              | 64    |
| Covid19 Emergency Fund                             | (38)                              | 0                                 | 38                           | 0                                 | 65    |
| Efficiency Reserve                                 | 0                                 | (300)                             | 48                           | (252)                             | 66    |
| <b>Revenues &amp; Benefits</b>                     |                                   |                                   |                              |                                   |       |
| Localising Council Tax support admin               | (129)                             | 0                                 | 129                          | 0                                 | 67    |
| Revenues and Benefits New Burdens                  | (118)                             | (337)                             | 200                          | (256)                             | 68    |
| Census Partnership Disaggregation                  | (36)                              | 0                                 | 36                           | 0                                 | 69    |
| Covid19 - Council Tax Hardship Fund                | 0                                 | (67)                              | 0                            | (67)                              | 70    |
| Discretionary Track and Trace funding              | 0                                 | (67)                              | 12                           | (55)                              | 71    |
| <b>Digital &amp; Technology</b>                    |                                   |                                   |                              |                                   |       |
| Inspire hosted software solution                   | (5)                               | 0                                 | 5                            | 0                                 | 72    |
| ICT PSN related work                               | (7)                               | 0                                 | 7                            | 0                                 | 73    |
| ICT reserve  | (15)                              | 0                                 | 7                            | (8)                               | 74    |
| ICT - Replacement GIS Software                     | (4)                               | 0                                 | 4                            | 0                                 | 75    |
| Burgess Hill Fibre Exchange                        | (39)                              | 0                                 | 0                            | (39)                              | 76    |
| Cyber Security                                     | (5)                               | 0                                 | 0                            | (5)                               | 77    |
| <b>Human Resources &amp; Payroll</b>               |                                   |                                   |                              |                                   |       |
| Employee Benefits                                  | 0                                 | (6)                               | 6                            | 0                                 | 78    |
| Corporate Training                                 | (1)                               | 0                                 | 1                            | 0                                 | 79    |
| <b>Democratic Services</b>                         |                                   |                                   |                              |                                   |       |
| District Elections                                 | (76)                              | (46)                              | 76                           | (46)                              | 80    |
| Civic Events                                       | (2)                               | 0                                 | 2                            | 0                                 | 81    |
| Individual Electoral Registration Grant            | (70)                              | (11)                              | 40                           | (41)                              | 82    |
| <b>Land Charges</b>                                |                                   |                                   |                              |                                   |       |
| Temporary staff for land searches                  | (2)                               | 0                                 | 2                            | 0                                 | 83    |
| <b>Environmental Health</b>                        |                                   |                                   |                              |                                   |       |
| Hackney Carriage Unmet Demand Survey               | (5)                               | (5)                               | 0                            | (10)                              | 84    |
| LA Compliance and Enforcement Fund                 | 0                                 | (49)                              | 49                           | 0                                 | 85    |
| Covid-19 Preventative Interventions (WSSC)         | 0                                 | (150)                             | 14                           | (136)                             | 86    |
| Mobile Homes Fit and Proper Person test            | 0                                 | (1)                               | 0                            | (1)                               | 87    |
| <b>Corporate Funds</b>                             |                                   |                                   |                              |                                   |       |
| Benefits Equalisation                              | (1,096)                           | 0                                 | 508                          | (588)                             | 88    |
| Rate Retention Scheme Equalisation                 | (3,115)                           | (24,472)                          | 1,456                        | (26,131)                          | 89    |
| Benefits & Council tax support scheme equalisation | (100)                             | 0                                 | 100                          | 0                                 | 90    |
| LA EU Exit Preparation                             | (52)                              | 0                                 | 34                           | (19)                              | 91    |
| <b>Total Specific Reserves</b>                     | <b>(15,709)</b>                   | <b>(28,488)</b>                   | <b>7,045</b>                 | <b>(37,152)</b>                   |       |

Figures in this table are subject to roundings to nearest £'000

\*Subject to approval by Council as set out in recommendations of this report

## Appendix C

1. Created to augment the existing Housing Rent in Advance and Deposit guarantee scheme to create a recyclable loan fund for eligible households. In 2020/21 £50,000 was reallocated to this Reserve from the Flexible Homelessness Support Specific Reserve to be used to assist eligible households into private rented properties, as detailed in the Budget Management Report to Cabinet 14 September 2020.
2. The balance in the Housing Needs Survey Specific Reserve at the start of 2020/21 was £19,314. £9,000 has been returned to General Reserve following a review of Reserves to help increase the balance available in General Reserve to support the 2020/21 forecast Revenue overspend. This leaves a balance of £10,314.
3. Created in 2018/19 to cover feasibility studies to assess Gypsy and Traveller housing needs. The balance at the start of 2020/21 was £13,089. This balance has been returned to General Reserve following a review of Reserves to help increase the balance available in General Reserve to support the 2020/21 forecast Revenue overspend.
4. Set up to fund additional resources to prevent homelessness in the future through defending court proceedings. The balance on this Reserve of £13,989 has now been reallocated to help manage additional pressures in respect of Choice Based Lettings scheme as detailed in the Budget Management Report to Cabinet 14 September 2020.
5. This CPO Fund for Empty Homes was approved by Council 27<sup>th</sup> February 2013 to be funded from New Homes Bonus monies. £35,000 has been returned to General Reserve following a review of Reserves to help increase the balance available in General Reserve to support the 2020/21 forecast Revenue overspend. This leaves a balance of £15,000.
6. This reserve was created to hold grants received from MHCLG in respect of Self build and custom house building. At the start of the year the balance in this reserve was £87,349. During the year £2,000 was utilised leaving a balance of £85,349 at the end of 2020/21.
7. Reserve created in 2017/18, in respect of Flexible Homelessness Support Grant received from MHCLG to support Local Authority efforts in preventing and dealing with homelessness. In 2020/21, £280,925 was received from MHCLG, a further £115,734 has been transferred to this Reserve from the Preventing Homelessness Grant Specific Reserve as detailed in Budget Management report to Cabinet 6 July 2020 and 14 September 2020 respectively. £50,000 been reallocated to the Recyclable Loan Fund Specific Reserve as detailed in note 1. A further £336,763 has been utilised on Flexible Homelessness costs and temporary accommodation costs leaving a balance of £432,000.
8. Created to hold Preventing Homelessness New Burdens grants received from MHCLG to support Local Authorities in fulfilling their duties under the Homelessness Reduction Act. In 2020/21, £77,071 was received from MHCLG as reported in the Budget Management report to Cabinet on 6 July 2020, and the balance on this reserve of £115,734 has now been transferred to the Flexible Homelessness Support Specific Reserve as detailed in Budget Management report to Cabinet 14 September 2020. (refer note 7 above).
9. Created in 2017/18, to hold £9,202 received from MHCLG for new burdens in respect of Overhauling Statutory Homelessness Data Grant Determination. This grant is no longer required for this purpose and has now been reallocated to help manage additional pressures in respect of Choice Based Lettings scheme as detailed in the Budget Management Report to Cabinet 14 September 2020.
10. Created at Outturn 2017/18 from a contribution received from West Sussex County Council. This has been used for Rough sleeper Outreach work to be undertaken by Housing Services. In 2020/21, £5,483 was received from MHCLG, as reported in the Budget Management report to Cabinet 6 July in respect of a Cold Weather Fund Payment. A further £53,622 was received from MHCLG for Rough Sleepers Initiative Next Steps Accommodation grant as detailed in the Budget Management reports to Cabinet 14 September, 23 November 2020 and the 8 February 2021. This Reserve has been fully utilised in 2020/21 to help fund temporary accommodation costs in year, which have increased due to the additional burden of Housing Rough sleepers during the pandemic.
11. Created at Outturn 2017/18 to acquire and manage properties to improve the quality of services for homeless families and reduce revenue expenditure on the service. The balance at the start of the year is £346,038, which has been fully utilised as part of the Capital Financing for 2020/21. A further £1.4m funding was earmarked from Capital Receipts for this purpose in 2020/21, as approved at Council on 24 June 2020, and has been applied to finance further temporary accommodation purchases detailed in capital expenditure this year.
12. Choice Based lettings scheme Specific Reserve created from transfers from County Court Desk Specific Reserve (refer note 4 above) and Overhauling Statutory Homelessness Data Specific Reserve (refer note 9 above). The balance on this Reserve is currently £23,192. During the year £7,452 was utilised leaving a balance of £15,739 at the end of 2020/21.
13. This reserve was created in 2013/14 to finance the commissioning of specialist studies in respect of noise and other environmental impacts to allow MSDC to provide an informed contribution to any consultation relating to the possible expansion of Gatwick airport. This is no longer needed and the balance of £91,258 has been returned to General Reserve.

## Appendix C

14. The reserve shows the remaining balance of a grant received for Neighbourhood Planning totalling £100,354 at the start of the year. In 2020/21, £40,000 was received from MHCLG as reported in the Budget Management Report to Cabinet 14 September 2020. £55,000 has been returned to General Reserve. In addition, £22,013 has been utilised in-year on grants in relation to Neighbourhood plans, leaving a balance of £63,341.
15. The reserve shows the remaining balance of £183,210 at the start of the year. This Reserve is to help meet the costs of maintaining and preparing Development Plans. A contribution of £436,000 was approved in the Corporate Plan and Budget 2020/21 to Council 4 March 2020. In 2020/21 £71,000 no longer went ahead following a review of Specific Reserves to help mitigate the effects of Covid-19 on the Revenue Budget. In 2021/21 £73,047 has been utilised on Counsels fees and Consultants. A balance of £475,163 remains on this reserve at 31 March 2021.
16. This represents contributions collected from developers in respect of the Strategic Access Management and Monitoring tariff (SAMM) which is required to fund migration projects to be delivered by the Conservators of Ashdown Forest. This reserve totalled £1919,369 at the start of 2020/21. In year, the Reserve has increased by a further £285,297. During 2020/21, £1,477,128 has been transferred to Wealden District Council to date as part of the Joint SAMM Strategy and the pooled funding of the shared service this year, leaving a balance at year end of £727,538.
17. Created to help meet the costs of planning and delivering the Burgess Hill growth work. A contribution of £46,230 relating to the Planning Performance Agreement (PPA) was reported in the Budget Management Report to Cabinet 14 September 2020. A further £14,000 PPA grant was received as reported at Outturn 2020/21. £200,000 has been returned to General Reserve following a review of Reserves to help increase the balance available in General Reserve to support the 2020/21 forecast Revenue overspend. A further £59,649 has been utilised on Burgess Hill growth work and £66,732 used to fund Development surveyor costs within Corporate Estates. The balance remaining at 31 March 2021 stands at £272,825.
18. Created to hold contributions from New River Retail Ltd towards any costs relating to the closure of Martlets Hall needed to support the town revitalisation project. The balance of £133,355 has been returned to General Reserve.
19. In December 2017, the Council received a fee of £14,176 in relation to a Planning Performance Agreement with a developer to facilitate delivery of a strategic housing site. Planning Performance Agreements are supported by the Government to promote an improved and more efficient service and is good practice in supporting delivery of housing. The Planning Performance Agreement Specific Reserve was created to hold the sum, as reported in the Budget Management Report to Cabinet 19<sup>th</sup> February 2018. To date this reserve has not been utilised.
20. Created to deliver a training programme for independent retailers on managing their shopfronts and to provide them with small bursaries to enable improvements to be made. Grant totalling £80,000 was received in-year and £13,650 has been utilised leaving a balance of £83,400 at year end.
21. Business Digitalisation Balance of £15,707 has been re-categorised to Economic Development from ICT at Outturn 2019/20 as it relates to Economic Development activities. The balance of this Reserve has been returned to General Reserve.
22. This Reserve holds a balance of £55,995 in respect of One Public Estate funding, for Masterplanning Burgess Hill Station Quarter Project for which the costs are expected to cover two financial years. £33,238 has been utilised in 2020/21 as part of financing of this Revenue project. The balance remaining at year end is £22,757.
23. Created at Outturn 2014/15 is to cover the cost of temporary staff for a two-year period to meet the rising number of planning applications. The balance of this Reserve has been returned to General Reserve.
24. Created at Outturn 2016/17 to hold grant received from MHCLG in respect of New Burdens funding for the Brownfield Land Register and Permission In Principle (PIP) Legal Agreement. As reported in the Budget Management Report to Cabinet 14 September 2020, the balance of this Reserve has been returned to General Reserve following a review of Reserves to help increase the balance available in General Reserve to support the 2020/21 forecast Revenue overspend.
25. Created in 2016/17 to meet the full cost of the TEEP assessment of £50,000. The balance in this Reserve at the start of the year was £34,025. In 2020/21 £8,215 has been transferred to the Commercial Services and Contracts Specific Reserve to pay for consultancy support as detailed in the Budget Management report to Cabinet 14 September 2020. the balance of this Reserve totalling £25,810 has been returned to General Reserve.
26. The A23 Highway Cleansing Reserve was created to cover the cost of litter-picking the A23. The balance in this Reserve at the start of the year was £15,213, and this has now been returned to General Reserve.
27. This Reserve is to fund a project to improve communal recycling quality and to fund a pilot project with the British Heart Foundation to increase recycling of textiles and small goods as set out in the Budget Management Report to Cabinet 19<sup>th</sup> February 2018. The balance in this Reserve at the start of the year was £17,705, and this has now been returned to General Reserve.

## Appendix C

28. The Waste and Recycling Projects Specific Reserve of £83,403 is to fund future projects identified in the 2018/19 Service Plan as set out in the Budget Management Report to Cabinet 19<sup>th</sup> February 2018. In 2019/20 £11,618 has been utilised leaving a balance of £71,785. In 2020/21 the balance has been reallocated to the Commercial Services and Contracts Specific Reserve to support the development of a business case for the future operation of the service, as reported in the Budget Management Report to Cabinet 14 September 2020.
29. The Community Street Clean Specific Reserve was approved at Outturn 2018/19 following receipt of £26,005 from MHCLG in respect of National Community Clean up Grant to be used for projects working with community groups to undertake community-led street cleans. There has been no call on this reserve in 2020/21, leaving a balance of £2,588.
30. A budget contribution of £40,000 to the Waste Reserve was approved in the Corporate Plan and Budget 2020/21 to Council 4 March 2020. In 2020/21 this was not required and did not proceed.
31. The Commercial and Services and Contracts Specific Reserve was created from a transfer of the Waste TEEP Assessment Specific Reserve (refer note 25) and the Waste and Recycling Projects Specific Reserve (refer note 28) in order to support the development of a business case for the future operation of the service as reported in the Budget Management Report to Cabinet 14 September 2020. During the year £34,100 has been utilised on consultants as part of the SERCO service redesign leaving a balance of £45,900 at year end.
32. This Reserve was created at Outturn 2016/17 as 30% of the Civil Parking Enforcement (CPE) Surplus is retained by MSDC for re-investment in the Service. In 2020/21, £984 was utilised on Parking Enforcement investment and £14,284 to fund the 30% CPE deficit, arising from the loss of Enforcement income during the pandemic in 2020/21, leaving a balance of £2,500.
33. Created to support the Car Park Strategy refresh in 2020/21. In year, £59,250 has been utilised on Parking Strategy consultant costs leaving a balance at year end of £17,253.
34. Created following the contract award for the management of the Leisure centres to cover outstanding insurance claims which have not yet been settled by our insurers. The balance in this Reserve has now been returned to General Reserve.
35. Originally set up to fund the improvement works to pavilions as set out in the Proposal for in-year investment projects report to Cabinet 16<sup>th</sup> October 2012. The balance in this Reserve at the start of the year was £4,527, and this has now been returned to General Reserve.
36. The Parks Improvements Reserve was created to cover the costs of the Parks Asset Management Plan, Recycling Bins in key parks and master planning costs, prior to bringing forwards Capital projects in 2020/21. The balance at the start of the year was £217,284. £39,000 has now been returned to General Reserve as remaining work is estimated to be lower than the Reserve sum. A further £44,187 has been utilised on consultants and Masterplanning costs and £20,957 used to finance Capital Projects in year. The balance on this Reserve stands at £113,140.
37. The Leisure Reserve was created to enable investment in the Council's Leisure Centres. As part of the recent review of reserves, the balance was retained to support any 'invest to save' projects to be agreed a part of contract negotiations. The remaining balance at the start of the year was £82,712. £5,950 has been used to finance the Dolphin car park works Revenue project leaving a balance of £76,762 at year end. This will be used as part of the works to reopen the centres in 2021/22.
38. Illegal Incursions Preventative Works Reserve was created to accelerate the programme of outstanding works across the District's most vulnerable sites. The balance at the start of the year was £15,218, which has now been returned to General Reserve.
39. In 2013/14, we received a S106 from Crest Nicholson to meet the costs arising from St. Francis, Haywards Heath – Anscombe Wood Regeneration. This sum was transferred to Specific Reserve to finance the wood regeneration undertaken by Mid Sussex in 2019/20. £214 has been utilised in year leaving a balance of £57,905 on this Reserve at year-end.
40. SANG Maintenance Specific Reserve was created to hold SANG Maintenance contributions from developers totalling £26,943. This is ringfenced to fund costs in future years. This has been increased by a further £17,862 in 2020/21. The balance on the Reserve stands at £44,805.
41. Leisure Covid Support Reserve created to help finance the costs of closure and reopening of the Leisure centres as reported in Budget Management Report to Cabinet 8 February 2021.
42. This reserve represents the Capital grant which was approved by the Cabinet Grants Panel on 11<sup>th</sup> February 2009 for Ansty Village Hall, but not yet paid over. This has been used as part of Capital financing by year end.

## Appendix C

43. Set up to help meet the cost of Community Development related activities. The balance in this Reserve at the start of the year was £100,586. £300,000 has been contributed to this Reserve as part of the Revised Corporate Plan to Council 30 September 2020 to refocus towards activities to support recovery. At Outturn, a proposal for a further £100,000 contribution from General Reserve has been requested as outlined in para 21 of this report. £93,676 has been utilised in -year on Community Development grants and Covid Recovery grants. The balance on the Reserve stands at £408,911.
44. Reserve created to part-fund the upgrade of the existing CCTV system with additional contributions to be sought from partners. There has been no call on this Reserve in 2020/21.
45. The Community Safety - Funding for All Reserve was created at Outturn 2016/17 to meet any future reductions in Mid Sussex Partnership funding. There has been no call on this Reserve in 2020/21.
46. Created due to a Revenue Underspend at Outturn 2016/17 to be used for temporary staffing and equipment in Community Services, Policy and Performance Business Unit. Following a review of Specific Reserves this has now been utilised to help mitigate the effects of COVID-19 on the Revenue Budget in 2020/21.
47. £70,000 contribution relates to grant received from WSCC Business rate pool in March 2019 to support WSCC Walking and Cycling Strategy. The WSCC Pool Business Rates Bicycle Funding Specific Reserve was approved at Outturn 2018/19. During the year a further £61,250 was received from WSCC for the cycling strategy and £17,876 has been used leaving a balance of £113,374 at 31 March 2021.
48. Created at Outturn 2019/20 to allow funding for a Covid-19 response and recovery process. The balance on this Reserve has now been returned to General Reserve.
49. The Community Volunteers Service (CVS) Specific Reserve was created at Outturn 2019/20 to provide additional grant requests resulting from the Covid-19 pandemic.
50. The Environment and Sustainability Specific Reserve as approved as a tabled amendment to the Corporate Plan and Budget Report 2020/21 to Council 4 March 2020.
51. This represents balance of monies received from WSCC for the watercourse delegated function which was earmarked for trash screens at Copthorne Golf Course. The balance on this Reserve (£17,338) has now been returned to General Reserve.
52. Reserve created to fund the cost of purchasing and implementing the new property, asset maintenance and landscapes system. There has been no call on this Reserve in 20/21.
53. Reserve created to fund planned asset maintenance works that were not able to be completed during the year it was created. As reported in the Budget Management Report to Cabinet 14 September 2020, the (£49,889) has now been returned to General Reserve. At Outturn there is a request to add a further £93,000 to this Reserve as detailed in the Table 1 note 2 of this report.
54. Approved to help meet the future cost of Property Consultants. The balance on this Reserve (£14,495) has now been returned to General Reserve.
55. In 2017/18, this reserve was created to meet expenses that remain the landlord's responsibility and for future investment in the centre. The balance at the start of the year was £476,080. There has been no call on this Reserve in 20/21.
56. Created at Outturn 2017/18 to fund future Orchards improvements. During the year £208,849 has been utilised on feasibility studies consultant costs leaving a balance of £4,791,151 at year end.
57. Created in 2019/20 from grant received from the MHCLG to assist Local Authorities with the costs of completing a data collection exercise to identify external wall materials and insulation on all high-rise residential buildings in their area. The balance on this Reserve (£1,779) has now been returned to General Reserve.
58. Created to fund the consultancy costs of moving FMS over to the new server. At the start of the year the balance was £2,016. Following a review of Specific Reserves this has now be utilised to help mitigate the effects of COVID-19 on the Revenue Budget in 2020/21.
59. Created to fund the bi-annual Icon system upgrade costs. The balance at the start of the year was £12,000. In 2020/21 £7,000 represented the annual budgeted contribution.
60. At Outturn, there is a request to add £15,000 to this Reserve as detailed in the Table 1 note 1 of this report.
61. The insurance reserve is to be held for non- planned MSDC liability settlements. The balance at the start of the year was £61,308, which has now been returned to General Reserve.
62. Created to offset planned redundancy and job evaluation costs. A budgeted contribution of £267,000 was approved in the Corporate Plan and Budget 2020/21 to Council 4 March 2020. £96,255 has been utilised leaving a balance of £173,153 at year-end.

## Appendix C

63. Created to offset unbudgeted costs which may arise due to the uncertainty of the total cost of External Audit services. The balance at the start of the year was £15,917, which has now been returned to General Reserve.
64. The Land and Property Reserve was created in 2016/17 to enable land and property investments to generate a revenue stream. The balance remaining on this Reserve at the start of the year was £16,148. No utilisation of this Reserve during 2020/21.
65. Created in 2019/20 from grant totalling £37,729, received from the MHCLG, to provide additional support to local Authorities for homelessness and rough sleepers, as well as to help meet pressures from reduced income, rising costs or increased demand as a result of the COVID 19 epidemic. This has been utilised as part of Outturn 2020/21 to mitigate any Revenue Overspend.
66. The Efficiency Specific Reserve was part of the Revised Corporate Plan and Budget 2020/21 approved at Council on 30 September 2020 to cover the cost of consultancy to help deliver the changes required to make future revenue savings following the impact of COVID-19 on the MSDC net revenue spend in future years. £48,207 has been used in-year leaving a balance remaining at year end totalling £251,793.
67. Set up to meet the additional administration costs in the transition to a Council Tax Support Scheme as reported to Cabinet on 9<sup>th</sup> July 2013. The balance at the start of the year was £129,199, which has now been returned to General Reserve following a review of Reserves to help increase the balance available in General Reserve to support the 2020/21 forecast Revenue overspend as there is no further call on this Reserve.
68. Created in 2018/19 to hold grants received for implementing new burdens, in order to offset the costs as they arose. The balance at the start of the year was £118,442 and in 2020/21 further grant payments were received totalling £336,939 as detailed in the Budget Management Reports to Cabinet 6 July, 14 September 2020, 8 February 2021 and Outturn on 7<sup>th</sup> June 2021. £135,075 has also now been returned to General Reserve. In addition, £64,793 has been utilised on Employment project coordinator and new burden admin costs leaving £255,513 remaining at year-end.
69. This reserve was created from reserves reallocated to fund additional costs emerging associated with Census partnership disaggregation, as detailed in Budget Management Report to Cabinet 12 November 18. The balance on this Reserve £35,720 has now been returned to General Reserve.
70. As detailed in the Budget Management Report to Cabinet 6 July 2020, the Covid-19 -Council Tax Hardship Fund was created from Government Grant of £695,753, received in April 2020, intended to be paid to those in the Council Tax Support Scheme to the value of £200 per recipient. As part of the year end process, the Collection Fund was refunded by application of this grant and was moved to show as Collection Fund income at Outturn 2020/21. Following this application, £44,880 has now been returned to this Reserve which represents the amount unused in the Collection Fund Accounting at year end. A further £22,117 was also received as reported at Outturn 2020/21 leaving an unapplied balance at year end of £66,997.
71. Reserve created at Outturn 2020/21 from Discretionary Track and Trace funding totalling £67,000. Of this total £11,500 has been applied leaving a balance of £55,500.
72. Reserve created in 2013/14 from grant received from DEFRA for local authorities to comply with a European directive to make spatial (GIS) data available. The reserve was to meet the costs of purchasing a hosted software solution to fulfil our obligations. The balance on this Reserve (£4,631) has now been returned to General Reserve.
73. Reserve created to fund the on-going Public Service Network (PSN) costs which are an essential requirement for creating the statutory secure government computer network. The balance on this Reserve (£6,659) has now been returned to General Reserve.
74. Reserve created to enable future development in ICT and related customer service software and the balance remaining at the start of the year was £15,019. £7,000 has been utilised in year leaving a balance on this Reserve of £8,019.
75. This Reserve was set up to fund a fully hosted web-based service. The balance on this Reserve (£4,484) has now been returned to General Reserve.
76. This Reserve was created for the Burgess Hill Fibre Exchange to procure legal, procurement and commercial advice. The balance at the start of the year is £38,505. No utilisation of this Reserve during 2020/21.
77. Created at Outturn 2019/20 from grant received at the end of 2019/20 to undertake work to improve cyber security. £400 has been utilised in year leaving a balance on this Reserve of £4,600.
78. Contributions made to this reserve in year represent the annual budgeted sum of £6,000, and any additional amount that represents the difference between the average interest rates and the interest rate charged on personal loans being transferred to this reserve as a result of the 2020/21 final accounts exercise. Any utilisation in 2020/21 is to fund professional qualification subscriptions. This reserve has been fully utilised in 2020/21.

## Appendix C

79. This reserve is to meet necessary training requirements over and above the Corporate Training budget. The balance on this Reserve (£1,259) has now been returned to General Reserve.
80. This reserve represents the annual contribution made from revenue to meet the future costs of District Elections. The balance at the start of 2020/21 was £75,639. During the year the Reserve was topped up by the annual budgeted sum of £45,994. £75,639 has now been returned to General Reserve. This leaves a balance on this Reserve of £45,994.
81. Earmarked to offset additional costs for the Chairman's civic events. Following a review of Specific Reserves this has now be utilised to help mitigate the effects of COVID-19 on the Revenue Budget in 2020/21.
82. This reserve totalling £69,706 at the start of 2020/21 holds the non-ring-fenced grants received from the Cabinet Office to cover the cost of the move to Individual Electoral Registration (IER). In 2020/21, a further £10,870 was received from the Cabinet Office for this purpose as reported in Budget Management Cabinet 14 September 2020. Following a review of Specific Reserves £40,000 has now be utilised to help mitigate the effects of COVID-19 on the Revenue Budget in 2020/21.
83. Created to cover the increased cost of a temporary Local Land Charges Assistant required due to increased volume of searches. Following a review of Specific Reserves this has now be utilised to help mitigate the effects of COVID-19 on the Revenue Budget in 2020/21.
84. Hackney Carriage Unmet Demand Survey reserve created through an annual reserve contribution of £5K to fund the triennial cost of this survey. During 2020/21 this has increased by a further £5,085 leaving a balance on this Reserve of £10,085 at the end of 2020/21.
85. Local Authority Compliance and Enforcement fund created from £48,631 MHCLG grant received in November 2020 to aid activities to raise Business and Public awareness of Regulations and guidance in respect of Covid 19 restrictions, as detailed in Budget Management Report to Cabinet 8 February 2021. This Reserve has been fully utilised in 2020/21.
86. COVID19 preventative interventions Specific Reserve created from £150,000 grant received from WSCC in November 2020 (£75K) and January 2021 (£75k) as reported in Budget Management Report to Cabinet 8 February 2021. During the year £14,417 has been utilised leaving a balance of £135,583.
87. Reserve created at Outturn 2020/21 from 'Mobile homes Fit and Proper Person Test Grant' received totalling £568.
88. This is available to smooth out any variations year on year, in the Benefits outturn position, reducing the impact on the Council of any possible adverse effects after the final Benefits claim for the year is audited. As reported in the Budget Management Report to Cabinet 14 September 2020, £500,000 has been returned to General Reserve. This has been possible as there are no longer large calls on this Reserve to fund audit qualification adjustments, following post Census improvements. £7,896 was required to cover the shortfall against the budgeted contribution of £119,000. (refer Appendix B of this report for more detail). The balance remaining stands at £587,985.
89. This reserve is available to smooth out any variations year on year as a result of the actual RRS being less than the budgeted figure for 2020/21. In 2020/21 contributions totalled £24,471,927. Of the total contributions, £56,878 relates to WSCC NNDR pool income for 2019/20; £24,415,049 relates to MHCLG grants such as the NNDR1 Section 31 small Business / Empty Property Rate Relief (£7,089,249) and S31 Business Rates Relief Underestimation Covid 19 grants (£17,325,800) received in year. £1,455,812 has been utilised in 2020/21. £581,244 represents use of BRR to fund the estimated NNDR deficit for the Corporate Plan 2020/21. £874.568 was the use of BRR to fund the RRS budgeted figure as part of the financing of the Corporate Plan 2020/21. This leaves a balance of £26,130,846 in this reserve at year end. A portion of this will need to be repaid in 21/22.
90. Available to smooth out any variations year on year as a result of the actual Council Tax Support scheme income being less than the budgeted figure for 2020/21. The balance on this Reserve (£100,000) has been returned to General Reserve.
91. Reserve created from grant received from MHCLG in respect of funding Local Authority EU Exit. The balance at the start of the year was £52,452. £33,937 was used to fund Brexit advice given by CAB in 2020/21 leaving £18,515 in the Reserve at 31 March 2021.

## Appendix C

| Use of General Reserve in 2020/21  |                                   |   |                                      |                                   |       |
|--|-----------------------------------|---|--------------------------------------|-----------------------------------|-------|
| Description  | Balance at<br>01/04/2020<br>£'000 | Contributions<br>In Year<br>£'000<br>y635 | Utilised<br>In Year<br>£'000<br>y636 | Balance at<br>31/03/2021<br>£'000 | Notes |
| Unallocated Balance:   | (2,650)                           |   |                                      |                                   |       |
| Transfer from Specific Reserves following Review of Reserves RBM report Cabinet 14 Sept 2020 |                                   | (1,851)                                   |                                      |                                   | 1     |
| Other Transfers (from) /to Specific Reserves   |                                   | 0   | 1,300                                |                                   | 2     |
| Other grants received in year  | 0                                 | (12)                                      | 0                                    |                                   | 3     |
| Local Authority Property Fund (LAPF) dividends **  | 0                                 | (9)                                       | 0                                    |                                   | 4     |
| Interest received / paid in 2020/21**  | 0                                 | (171)                                     | 0                                    |                                   | 5     |
| New Homes Bonus  | 0                                 | (3,267)                                   |                                      |                                   | 6     |
| Annual contribution to General Reserve for MCR and Drainage                                  | 0                                 | (302)                                     | 0                                    |                                   | 7     |
| Capital Financing  | 0                                 | 0   | 986                                  |                                   | 8     |
| Financing of Revenue Projects in Capital Programme   | 0                                 | 0   | 449                                  |                                   | 9     |
| Financing of Revenue Overspend 2020/21   | 0                                 | 0   | 1,400                                |                                   | 10    |
| <b>Total Unallocated Balance</b>   | <b>(2,650)</b>                    | <b>(5,611)</b>                            | <b>4,136</b>                         | <b>(4,125)</b>                    |       |
| Historic Building Loans  | (24)                              | 0   | 0                                    | (24)                              | 11    |
| Commutated Sums – Cemetery Maint.  | (1)                               | 0   | 0                                    | (1)                               |       |
| Commutated Sums – Open Spaces Maint.   | (2,510)                           | 0   | 0                                    | (2,510)                           |       |
| Commutated Sums – Culverts Maint   | (101)                             | 0   | 0                                    | (101)                             |       |
| SANG in perpetuity   | (846)                             | (207)                                     | 0                                    | (1,053)                           | 12    |
| <b>Total General Reserve</b>   | <b>(6,133)</b>                    | <b>(5,818)</b>                            | <b>4,136</b>                         | <b>(7,815)</b>                    |       |

\*Figures are subject to roundings to nearest £'000

\*\*Subject to approval by Council as set out in recommendations of this report

### Notes:

- £1,850,959 was transferred to General Reserve as detailed in the Budget Management Report to Cabinet 14 September 2020. This represents Specific Reserve monies no longer needed which were returned to General Reserve and so available to support the Revenue overspend in 2020/21.
- £700,000 has been moved to Specific Reserve as detailed in Specific Reserve notes 43, 50 & 66 of this report. This included a £100,000 contribution from General Reserve to the Environment and Sustainability Specific Reserve as reported in the minutes for the Corporate Plan and Budget Report 2020/21 Council 3<sup>rd</sup> March 2021. It also includes a £300,000 contribution from General Reserve to the Community Development Fund Specific Reserve and £300,000 to the Efficiency Specific Reserve as detailed in the Revised Corporate Plan and Budget Report 2020/21 Council 30 September 2020. £500,000 was transferred to the Leisure Covid Support Specific Reserve to help finance the costs of closure and reopening of the Leisure centres as reported in Budget Management Report to Cabinet 8 February 2021. In addition, paragraph 21 of this Outturn Report recommends £100,000 is transferred to the Community Development Fund.
- £504 grant income from Department for Work and Pensions relating to New Burdens funding to meet costs of implementing Local Allowance changes was transferred to General Reserve as reported in Budget Management Report to Cabinet 14 September 2020. £708 relates to additional S31 Council Tax support grant and £10,901 relates to additional HB Admin grant.
- Refer paragraph 27 of the main report.
- Total interest received in 2020/21 of £170,306. Of this total £275 was transferred to the Employee Benefits Specific Reserve (refer Specific Reserves note 78 above). There is also a small contribution of £452 relating to reduced PWLB interest.
- £3,266,762 New Homes Bonus monies have been received in 2020/21. This forms part of General Revenue Reserves.

## **Appendix C**

7. This is the annual contribution budgeted to be paid to General Reserve for Major Capital Renewals (MCR) and drainage revenue projects.
8. Being the amount utilised to finance the capital programme.
9. Being the amount utilised to finance the revenue projects in the capital programme.
10. Revenue overspend 2020/21 funded from General Reserve.
11. Relates to transfer to/from General reserve relating to part repayment of Historic building loans.
12. Earmarked reserve to help meet costs of SANG. In 2020/21, £206,992 has been added to this reserve.

## Appendix D

| Capital Projects Outturn 2020/21   |  |                                       |                             |   |          |       |
|--|--|---------------------------------------|-----------------------------|---|----------|-------|
| Scheme Description   | 2020/21<br>Original<br>Budget<br>£'000 | 2020/21<br>Revised<br>Budget<br>£'000 | 2020/21<br>Outturn<br>£'000 | Variance on<br>Revised<br>Budget<br>£'000 | Category | Notes |
| <b>Housing</b>   |  |                                       |                             |   |          |       |
| TA Project   | 0                                      | 0                                     | 1                           | 1   | C        |       |
| TA Project   | 0                                      | 219                                   | 219                         | 0   |          |       |
| TA Project   | 0                                      | 313                                   | 316                         | 3   | C        |       |
| TA Project   | 0                                      | 292                                   | 292                         | 0   |          |       |
| TA Project   | 0                                      | 285                                   | 287                         | 2   | C        |       |
| TA Project   | 0                                      | 248                                   | 257                         | 9   | C        |       |
| TA Project   | 0                                      | 223                                   | 224                         | 1   | C        |       |
| Affordable Housing   | 400                                    | 0                                     | 100                         | 100                                       | D        | 1     |
| <b>Total Housing</b>   | 400                                    | 1,580                                 | 1,696                       | 116                                       |          |       |
| <b>Planning Policy</b>   |  |                                       |                             |   |          |       |
| Burgess Hill Place and Connectivity Programme  | 0                                      | 2,815                                 | 2,407                       | (408)                                     | A        | 2     |
| <b>Total Planning Policy</b>   | 0                                      | 2,815                                 | 2,407                       | (408)                                     |          |       |
| <b>Commercial services and Contracts - Cleansing Services</b>                                  |  |                                       |                             |   |          |       |
| Purchase of Green Bins   | 0                                      | 20                                    | 30                          | 10  | C        | 3     |
| <b>Total Commercial services and Contracts - Cleansing Services</b>                            | 0                                      | 20                                    | 30                          | 10  |          |       |
| <b>Commercial services and Contracts - Parking Services</b>                                    |  |                                       |                             |   |          |       |
| Dolphin Car Park Works   | 0                                      | 0                                     | 6                           | 6   | C        |       |
| <b>Total Commercial services and Contracts -Parking Services</b>                               | 0                                      | 0                                     | 6                           | 6   |          |       |
| <b>Commercial services and Contracts -Landscapes and Leisure</b>                               |  |                                       |                             |   |          |       |
| Padel Tennis Court at the Triangle leisure Centre  | 0                                      | 3                                     | 3                           | 0   |          |       |
| Twineham Playground Improvements   | 40                                     | 40                                    | 40                          | 0   |          |       |
| Bolney Recreation Ground( Batchelor's Field) Playground Improvements                           | 80                                     | 80                                    | 48                          | (32)                                      | A        | 4     |
| John Pears Playground - AshhurstWood, Playground Improvements                                  | 80                                     | 80                                    | 79                          | (1)                                       | B        |       |
| Petanque Rink construction, Marle Place Recreation Grd, Bhill<br>Playground Improvements 20/21 |  | 30                                    | 0                           | (30)                                      | A        | 5     |
| Forest Field, Haywards Heath   | 60                                     | 60                                    | 0                           | (60)                                      | A        | 6     |
| London Road Recreation Ground, Hassocks  | 80                                     | 80                                    | 0                           | (80)                                      | A        | 7     |
| Turners Hill Recreation Ground   | 60                                     | 60                                    | 0                           | (60)                                      | A        | 8     |
| St Andrews Play Area, Burgess Hill   | 73                                     | 73                                    | 0                           | (73)                                      | A        | 9     |
| Clair Park - Cricket Ball Stop Fencing   | 0                                      | 27                                    | 27                          | 0   |          |       |
| King Georges Field, East Grinstead New Playground Equipment                                    | 0                                      | 46                                    | 46                          | 0   |          |       |
| King Georges Field, East Grinstead New Skatepark Equipment                                     | 0                                      | 32                                    | 30                          | (2)                                       | B        |       |
| Beech Hurst Gardens artifical bowls mat replacement  | 0                                      | 0                                     | 9                           | 9   | C        |       |
| Scaynes Hill Recreation Ground Playground Equipment  | 0                                      | 43                                    | 0                           | (43)                                      | A        | 10    |
| <b>Total Commercial services and Contracts -Landscapes and Leisure</b>                         | 473                                    | 654                                   | 282                         | (372)                                     |          |       |

## Appendix D

| Capital Projects Outturn 2020/21                     |  |                                       |                             |   |          |       |
|--|--|---------------------------------------|-----------------------------|---|----------|-------|
| Scheme Description                                   | 2020/21<br>Original<br>Budget<br>£'000 | 2020/21<br>Revised<br>Budget<br>£'000 | 2020/21<br>Outturn<br>£'000 | Variance on<br>Revised<br>Budget<br>£'000 | Category | Notes |
| <b>Corporate Estates &amp; Facilities</b>            |  |                                       |                             |   |          |       |
| Council Chamber Modernisation                        | 0                                      | 661                                   | 645                         | (16)                                      | A        | 11    |
| Drainage capital works                               | 0                                      | 12                                    | 5                           | (7)                                       | B        |       |
| Replacement heating distribution system, Oaklands    | 138                                    | 138                                   | 140                         | 2   | C        |       |
| Replace intruder alarms, Oaklands                    | 0                                      | 33                                    | 0                           | (33)                                      | A        | 12    |
| Resurface Queensway car park, East Grinstead         | 0                                      | 41                                    | 0                           | (41)                                      | A        | 13    |
| Finches Field Community Building Pavilion & Car Park | 0                                      | 21                                    | 20                          | (1)                                       | A        |       |
| Oaklands Window Replacement                          | 110                                    | 110                                   | 106                         | (4)                                       | A        |       |
| Disposal of Handcross car park                       | 0                                      | 15                                    | 13                          | (2)                                       | A        |       |
| Hurst Farm Development costs                         | 0                                      | 118                                   | 307                         | 189                                       | C        | 14    |
| St John's Park - Burgess Hill Pavilion Improvements  | 0                                      | 180                                   | 179                         | (1)                                       | A        |       |
| Stone Quarry Post Office Hollands Way EG             | 0                                      | 25                                    | 25                          | 0   |          |       |
| Bolnore Road Disposal Costs                          | 0                                      | 22                                    | 22                          | 0   |          |       |
| Burgess Hill Library Demolition works                | 0                                      | 140                                   | 180                         | 40  | C        | 15    |
| <b>Total Corporate Estates and Facilities</b>        | 248                                    | 1,516                                 | 1,642                       | 126                                       |          |       |
| <b>Revenues and Benefits</b>                         |  |                                       |                             |   |          |       |
|  | 0                                      |                                       |                             | 0   |          |       |
| <b>Total Revenues and Benefits</b>                   | 0                                      | 0                                     | 0                           | 0   |          |       |
| <b>Digital and Technology Services</b>               |  |                                       |                             |   |          |       |
| Workstation replacement programme                    | 50                                     | 50                                    | 33                          | (17)                                      | A        | 16    |
| Host Replacement- Production farm and DMZ            | 55                                     | 55                                    | 0                           | (55)                                      | A        | 17    |
| Fibre Channel Switch Replacement                     | 36                                     | 36                                    | 0                           | (36)                                      | A        | 18    |
| Replacement Document Management                      | 70                                     | 20                                    | 16                          | (4)                                       | B        |       |
| COVID 19 -purchase of laptops                        | 0                                      | 70                                    | 70                          | 0   |          |       |
| Local Full Fibre Network                             | 0                                      | 0                                     | 2,086                       | 2,086                                     | D        | 19    |
| Rural Connectivity Programme                         | 0                                      | 0                                     | 35                          | 35  | D        | 20    |
| <b>Total Digital and Technology Services</b>         | 211                                    | 231                                   | 2,240                       | 2,009                                     |          |       |
| <b>Land Charges</b>                                  |  |                                       |                             |   |          |       |
|  |  |                                       |                             | 0   |          |       |
| <b>Total Land Charges</b>                            | 0                                      | 0                                     | 0                           | 0   |          |       |
| <b>Environmental Health</b>                          |  |                                       |                             |   |          |       |
| Disabled Facility Grants                             | 900                                    | 1,165                                 | 1,030                       | (135)                                     | A        | 21    |
| <b>Total Environmental Health</b>                    | 900                                    | 1,165                                 | 1,030                       | (135)                                     |          |       |
| <b>Planning Services</b>                             |  |                                       |                             |   |          |       |
| Goddards Green Sewage Treatment Works                | 0                                      | 0                                     | 1,596                       | 1,596                                     | D        | 22    |
| <b>Total Planning Services</b>                       | 0                                      | 0                                     | 1,596                       | 1,596                                     |          |       |
| <b>Total Programme</b>                               | 2,232                                  | 7,981                                 | 10,929                      | 2,948                                     |          |       |

## Appendix D

| Capital Projects Outturn 2020/21                                 |  |                                       |                             |   |          |       |
|--|--|---------------------------------------|-----------------------------|---|----------|-------|
| Scheme Description   | 2020/21<br>Original<br>Budget<br>£'000 | 2020/21<br>Revised<br>Budget<br>£'000 | 2020/21<br>Outturn<br>£'000 | Variance on<br>Revised<br>Budget<br>£'000 | Category | Notes |
| <b>Projects brought forward in the year</b>                      |  |                                       |                             |   |          |       |
| East Grinstead Sports Club Fac Imp & Cricket Pitch               | 0                                      | 0                                     | 11                          | 11  | D        | 23    |
| Lindfield Cricket Club Pavilion Extension                        | 0                                      | 0                                     | 30                          | 30  | D        | 24    |
| Haven Centre renovationsCrawley Down Community Centre Assoc      | 0                                      | 0                                     | 0                           | 0   | D        | 25    |
| Ansty Viillage Centre Trust - community Centre & sports facility | 0                                      | 0                                     | 394                         | 394                                       | D        | 26    |
| Worth PC cricket square renovation & rainwater harvesting        | 0                                      | 0                                     | 1                           | 1   | D        | 27    |
| Hassocks PC - Adastra Park Play area                             | 0                                      | 0                                     | 33                          | 33  | D        | 28    |
| Felbridge Junction EG WSCC                                       | 0                                      | 0                                     | 7                           | 7   | D        | 29    |
| Sayers Common to Downlands school cycle route WSCC               | 0                                      | 0                                     | 87                          | 87  | D        | 30    |
| Chequer Mead Theatre toilet facilities                           | 0                                      | 0                                     | 50                          | 50  | D        | 31    |
| Footpath 29CU A272 Lewes Rd HH upgrade - WSCC                    | 0                                      | 0                                     | 9                           | 9   | D        | 32    |
| Electrical Power upgrade Glen Vue -Age UK East Grinstead         | 0                                      | 0                                     | 10                          | 10  | D        | 33    |
| East Grinstead Town Football Club pitch drainage East Court      | 0                                      | 0                                     | 28                          | 28  | D        | 34    |
| RTPI Displays Cuckfield - WSCC                                   | 0                                      | 0                                     | 20                          | 20  | D        | 35    |
| Modernisation of toilet at Meridian Hall East Court - EGTC       | 0                                      | 0                                     | 16                          | 16  | D        | 36    |
| Bike Shelter and stands at East Court - EGTC                     | 0                                      | 0                                     | 1                           | 1   | D        | 37    |
| Traffic Calming Project-SID & Village Gateways - Albourne PC     | 0                                      | 0                                     | 3                           | 3   | D        | 38    |
| Pedestrian crossing Burgess Hill Girls school - WSCC             | 0                                      | 0                                     | 12                          | 12  | D        | 39    |
| Secure fencing at Southway School - WSCC                         | 0                                      | 0                                     | 16                          | 16  | D        | 40    |
| Ashenground Community Centre - Covid secure measures             | 0                                      | 0                                     | 2                           | 2   | D        | 41    |
| Hurstpierpoint Allotment Society - Water standpipes              | 0                                      | 0                                     | 1                           | 1   | D        | 42    |
| Speed Indicator Devices - Ansty PC                               | 0                                      | 0                                     | 10                          | 10  | D        | 43    |
| Haywards Heath Transport improvements - WSCC                     | 0                                      | 0                                     | 170                         | 170                                       | D        | 44    |
| <b>Total Projects brought forward in the year</b>                | <b>0</b>                               | <b>0</b>                              | <b>911</b>                  | <b>911</b>                                |          |       |
|  |  |                                       |                             |   |          |       |
|  |  |                                       |                             |   |          |       |
| <b>Grand Total</b>   | <b>2,232</b>                           | <b>7,981</b>                          | <b>11,840</b>               | <b>3,859</b>                              |          |       |
|  |  |                                       |                             |   |          |       |

## Appendix D

| Revenue Projects Outturn 2020/21  |  |                                       |                             |   |          |       |
|---|--|---------------------------------------|-----------------------------|---|----------|-------|
| Scheme Description  | 2020/21<br>Original<br>Budget<br>£'000 | 2020/21<br>Revised<br>Budget<br>£'000 | 2020/21<br>Outturn<br>£'000 | Variance on<br>Revised<br>Budget<br>£'000 | Category | Notes |
| Drainage works (20/21)  | 125                                    | 125                                   | 34                          | (91)                                      | A        | 45    |
| About the Place Public Arts Project   | 0                                      | 98                                    | 0                           | (98)                                      | A        | 46    |
| Installation of electronic access gates- John Pears Recreation Ground Tennis courts, Ashurst Wood | 0                                      | 9                                     | 3                           | (6)                                       | A        |       |
| <b>ICT</b>  | 0                                      |                                       |                             |   |          |       |
| Telephony System replacement (hardware)   | 250                                    | 250                                   | 48                          | (202)                                     | A        | 47    |
| Supporting Infrastructure Refresh   | 36                                     | 36                                    | 28                          | (8)                                       | B        |       |
| <b>MCR</b>  | 0                                      |                                       |                             |   |          |       |
| Refurbishment of Committee Room   | 68                                     | 0                                     | 0                           | 0   |          |       |
| Refurbishment of Oaklands Meeting Room  | 30                                     | 0                                     | 0                           | 0   |          |       |
| Resurfacing Oaklands Car Park, Haywards Heath   | 32                                     | 32                                    | 23                          | (9)                                       | A        |       |
| Resurfacing of Haywards Road Service Road, Haywards Heath   | 25                                     | 25                                    | 15                          | (10)                                      | B        | 48    |
| Resurfacing of Denmans Lane Car Park, Lindfield   | 10                                     | 10                                    | 22                          | 12  | C        | 49    |
| Resurfacing of Ardingly Car Park  | 12                                     | 12                                    | 16                          | 4   | C        |       |
| <b>Council Priority Projects</b>  |  |                                       |                             |   |          |       |
| Burgess Hill Station Project  | 90                                     | 56                                    | 33                          | (23)                                      | A        | 50    |
| Centre for Outdoor Sport (Master Planning)*   | 245                                    | 0                                     | 0                           | 0   |          |       |
| <b>Total Revenue Projects</b>   | <b>923</b>                             | <b>653</b>                            | <b>222</b>                  | <b>(431)</b>                              |          |       |
|   |  |                                       |                             |   |          |       |
|   |  |                                       |                             |   |          |       |
| <b>Grand Total for Revenue and Capital Projects 2020/21</b>                                       | <b>3,155</b>                           | <b>8,634</b>                          | <b>12,062</b>               | <b>3,428</b>                              |          |       |

### Notes:

- This relates to a grant payment in March 2021 for the Rough Sleepers project. Under delegated Cabinet Member authority, the Cabinet Member for Housing and Planning approved the payment to Worthing Homes of £100,000 from commuted sums held for affordable housing, to support the acquisition of a property to provide accommodation for rough sleepers in Mid Sussex. This is detailed in MIS 43 on 28<sup>th</sup> October 2020.
- Burgess Hill Place and Connectivity Programme £408k underspend. The challenges of delivering a complex programme of improvements have always been acknowledged. The ongoing impacts of COVID-19 on the Programme, resources and delivery of infrastructure have had and continue to present a very challenging environment for scheme delivery. The Programme has experienced delay caused by COVID-19:
  - Site survey work required to progress with detailed design;
  - Public engagement; and
  - Supply chain, contractor and resource issues

Despite the continuing challenges presented by COVID-19, the Programme has been condensed wherever possible to make good the delays and opportunities to further accelerate the Programme continue to be exploited with key elements already delivered or under delivery and with contracts in place for ongoing delivery. Therefore, the programme underspend has been re-phased across all projects being delivered under P&C to be picked-up during Q1 2021/22. All spend incurred on the Place and Connectivity Programme will be reimbursed from Local Growth Fund grant funding.
- Purchase of Green Bins £10k overspend. This overspend relates to the early delivery of part of the 2021/22 Garden Waste Bin project financed from capital receipts. The 2021/22 project will be adjusted accordingly in the first Budget Management Report to Cabinet in July 2021.
- Bolney Recreation Ground (Batchelor's Field) Playground Improvements (£32k underspend). Playground installation complete. Phase 2 of this project involves the installation of a BMX/ 'Pump Track' on site, using the remaining funds. Contract for this work was awarded in March, and works are due to be completed by Autumn. Therefore, balance remaining on this project to be slipped to 2021/22.

## Appendix D

5. Petanque project (£30k underspend). Project being managed by BHTC. Construction delayed due to impact of Covid. Tender now awarded, and project due for completion early in 2021/22. Therefore, project to slip to 2021/22.
6. Playground Improvements -Forest Field, Haywards Heath (£60k underspend). Project delays due to impact of Covid on capacity. Public consultation completed, tender for design and build underway. Slippage to 2021/22.
7. Playground Improvements - London Road Recreation Ground, Hassocks (£80k underspend). Currently reviewing original proposals to improve the play area in isolation, and considering whether to instigate a broader improvement project across the site. Slippage to 2021/22 pending a decision.
8. Playground Improvements - Turners Hill Recreation Ground (£60k underspend). Project delays due to impact of Covid on capacity. Public consultation completed, tender for design and build underway. Slippage to 2021/22
9. Playground Improvements - St Andrews Play Area, Burgess Hill (£73k underspend). Project delays due to impact of Covid on capacity. Public consultation completed, tender for design and build underway. Slippage to 2021/22
10. Scaynes Hill Recreation Ground Playground Equipment (£43k underspend). The Scaynes Hill project was signed-off at the end of November 2020, and had been due to start in March 2021, but ground conditions prevented that. We are currently awaiting a revised start date in order to progress as soon as possible.
11. Council Chamber Modernisation (£16k underspend ) The main works are practically complete, with the final account and snagging to finalise. Remainder of budget to slip into 2021/22 in order to complete the seating for the viewing gallery and chamber staging.
12. Intruder Alarm Upgrade -£33k underspend. Some initial works carried out. Further works to be specified and agreed. Budget to be slipped to 2020/21.
13. Resurface Queensway car park, East Grinstead £41k underspend. Improvement works to this car park were completed in April 2021. Budget to be slipped to 2021/22.
14. Hurst Farm Development Costs £189k overspend – these costs have increased as a result of legal and agency work needed to finalise the sale of the asset and which acted to produce the net capital receipt. These costs are shown separately from the capital receipt in order to increase transparency.
15. Burgess Hill Library Demolition works (£40k overspend) The additional spend was due to the removal of additional asbestos that was not part of the original contract plus the enhanced finish of the site on completion.
16. Workstation replacement programme – (£17k underspend). Annual programme of replacing old desktops that are out of warranty. Forecast renewal of some assets not required in 2020/21 due to Covid 19 mobile device acquisition. Remainder of budget to slip into 2021/22 to assist with the acquisition of additional technology to enable collaborative working.
17. Host Replacement- Production farm and DMZ (£55k underspend). This project will now need to be slipped to 2021/22 as this project was de-prioritised in 2020/21 due to the impact of Covid 19, favouring the enablement of remote and collaborative working technology.
18. Fibre Channel Switch Replacement (£36k underspend). This project will now need to be slipped to 2021/22 as this project was de-prioritised in 2020/21 due to the impact of Covid 19, favouring the enablement of remote and collaborative working technology.
19. The Local Full Fibre Network (LFFN) programme consists of a number of projects to support delivery of full fibre connectivity in Burgess Hill. Further detail on this project was reported to Cabinet 11 February 2019. Expenditure originally shown as revenue have been reclassified as capital in line with conditions of the grant funding. Costs shown as capital are funded from the National Productivity Infrastructure Fund administered by the Department for Digital Culture, Media and Sport (DCMS).
20. Rural Connectivity Programme (RCP) (£35k overspent) This project is aimed at supporting digital infrastructure and full fibre rollout within Mid Sussex, building on projects already underway such as the LFFN programme. The project is externally funded from the Coast to Capital LEP.
21. Disabled Facility Grants (DFG): The total grant budget last reported in 2020/21 was £1,165,000 (to the nearest £'000). During the year £1,030,000 reflects the capital spend leaving an underspend of £135,000 at year end, against the revised Capital Budget. These unspent funds will be slipped to 2021/22 to meet the cost of renovation works approved in 2020/21 for which the works will not be completed until 2021/22. However, in addition to the £135,000 slippage explained above, since the last Budget Management Report, additional DFG grant of £201k was received (being £100k from Other Local Authorities and £101k from WSCC). At Outturn, £36,000 has been used to meet the revenue cost of the Better Care Fund leaving additional 2020/21 grant funding of £165,000 available to carry forward into 2021/22. Therefore, the 2021/22 budget will need to be adjusted to reflect an increase of £300,000 in total. This will be reflected in the first Budget Management Report For 2021/22 to Cabinet in July 2021.

## Appendix D

22. Goddard's Green Sewage Treatment Works: Mid Sussex acts as Accountable body for a Grant from the Local Enterprise Partnership. Any overspend shown for works completed in 2020/21 are fully funded by a Coast to Capital grant.
23. Payment of Formal Sport contributions (PL13-000019 £465.07, PL13-000617 £7,967.88 & PL13-000677 £3,326.55) S106 monies to East Grinstead Sports Club for facility improvements and cricket pitch drainage, as agreed by the Cabinet Member Grants Panel on 14th March 2018 (refer MIS 11 14th March 2018).
24. Payment of Formal Sport contribution (P35/662 £30,000) S106 monies to Lindfield Cricket Club towards the cost of extending the pavilion, as agreed by the Cabinet Grants Panel on 19th June 2018 (refer MIS 25 20th June 2018).
25. Payment of Community Building contribution (PL12-000562 £438.59) S106 monies to Crawley Down Community Centre Association towards improvements to the café bar, outdoor paving and meeting rooms at the Haven Centre, as agreed by the Cabinet Grants Panel on 18th June 2019 (refer MIS 25 21st June 2019).
26. Payment of Community Buildings contributions (P35/723 £33,325, PL13-000965 £5,066.71, PL12-001307 £3,485, PL12-001393 £30,542.99, PL12-001613 £34,055.62 & PL12-001421 £9,131.08 & PL13-001068 £1,920) and Formal Sport contributions (PL12-001393 £70,312.68, PL13-000965 £11,661.45, PL12-001307 £289.47 & P35/723 £76,716) S106 monies, £17,440 Specific Reserve and £100,000 General Reserve to Ansty Village Centre Trust towards a community centre and sports facility, as agreed by the Cabinet Grants Panel 30<sup>th</sup> May 2013, Cabinet Grants Panel 29<sup>th</sup> October 2019, Cabinet Grants Panel 19<sup>th</sup> October 2020 & Cabinet 8<sup>th</sup> February 2021 (refer MIS 44 30<sup>th</sup> October 2019 & MIS 42 19<sup>th</sup> October 2020).
27. Payment of Formal Sport contribution (P35/728 £1,250) S106 monies to Worth Parish Council towards cricket square renovation and rainwater harvesting, as agreed by the Cabinet Member for Environment and Service Delivery in December 2019 (refer MIS 49 4<sup>th</sup> December 2019).
28. Payment of Play Space contributions (P35/750 £14,503.52 & PL13-001074 £18,495.10) S106 monies to Hassocks Parish Council towards the Adastra Park play area, as agreed by Cabinet Member for Environment and Service Delivery in December 2019 (refer MIS 49 4<sup>th</sup> December 2019).
29. Payment of Sustainable Transport (TAD) contribution (P35/554 £6,935.27) S106 monies to West Sussex County Council for the improvements to Felbridge Junction, East Grinstead, as agreed by the Cabinet Member for Housing and Planning on in November 2018 (refer MIS 46 14<sup>th</sup> November 2018).
30. Payment of Sustainable Transport (TAD) contributions (P35/750 £30,707, P35/638b £11,976.50, P35/697 £17,515 & PL13-001074 £26,871.21) S106 monies to West Sussex County Council for a cycle route from Sayers Common to Downlands School, as agreed by the Cabinet Member for Housing and Planning in May 2020 (Refer MIS 18 6<sup>th</sup> May 2020).
31. Payment of Community Buildings contributions (P35/694 £1,393.16, PL13-000415 £3,168, P35/671 £2,231.89, P35/722 £9.72, PL12-000896 £4,666, PL13-000617 £4,224, PL13-000680 £5,242, PL13-000271 £2,065.33, PL13-000677 £2,300.96, PL13-000547 £2,043.56, PL13-000019 £5,593.69 & PL12-000378 £17,011.69) S106 monies to Chequer Mead Theatre towards the toilet upgrade, as agreed at the Cabinet Grants Panel on 25<sup>th</sup> February 2020 (refer MIS 8 26<sup>th</sup> February 2020).
32. Payment of Sustainable Transport (TAD) contribution (P35/489 £8,902.70) S106 monies to West Sussex County Council to upgrade Footpath 29CU, A272 Lewes Road, Haywards Heath, as agreed by the Cabinet Member for Housing and Planning in June 2020 (refer MIS 24 17<sup>th</sup> June 2020).
33. Payment of Community Building contribution (PL12-000929 £9,764.60) S106 monies to Age UK East Grinstead towards an electrical power upgrade at Glen Vue, as agreed by the Cabinet Grants Panel on 25<sup>th</sup> February 2020 (refer MIS 8 26<sup>th</sup> February 2020).
34. Payment of Formal Sport contributions (P35/671 £10,458.80, P35/694 £7,001.13, PL12-000271 £4,754.55, P35/743 £5,834) S106 monies to East Grinstead Town Football Club for pitch drainage and irrigation at East Court, as agreed by the Cabinet Grants Panel on 25<sup>th</sup> February 2020 (refer MIS 8 26<sup>th</sup> February 2020).
35. Payment of Sustainable Transport (TAD) contribution (P35/737 £19,750.80) S106 monies to West Sussex County Council for RTP1 displays in Cuckfield, as agreed by the Cabinet Member for Housing and Planning in October 2020 (refer MIS 32b 12<sup>th</sup> October 2020).
36. Payment of Community Buildings contributions (PL12-000378 £7,607.56, PL13-000980 £2,946.59, PL13-001136 £4,462.85 & PL13-001986 £1,529) S106 monies to East Grinstead Town Council for the modernisation of toilets at Meridian Hall, East Court, as agreed by the Cabinet Member for Community in August 2020 (refer MIS 33 21<sup>st</sup> August 2020).
37. Payment of Local Community Infrastructure contribution (PL13-000677 £656.67) S106 monies to East Grinstead Town Council towards bike shelter and stands at East Court, as agreed by the Cabinet Member for Housing and Planning on 26<sup>th</sup> August 2020 (refer MIS 34 26<sup>th</sup> August 2020).

## Appendix D

38. Payment of Sustainable Transport (TAD) contribution (P35/572 £2,709.02) S106 monies to Albourne Parish Council towards a traffic calming project, as agreed under delegated authority by the Cabinet Member for Housing and Planning in July 2019 (refer MIS 29 22<sup>nd</sup> July 2020).
39. Payment of Sustainable Transport (TAD) contributions (P35/625a £1,289.30, P35/781 £140.04 & P35/491 £10,498.66) S106 monies to West Sussex County Council towards a pedestrian crossing at Burgess Hill Girls school, as agreed by the Cabinet Member for Housing and Planning in May 2020 (refer MIS 20 21<sup>st</sup> May 2020).
40. Payment of Sustainable Transport (TAD) contribution (PL13-000869 £15,871) S106 monies to West Sussex County Council for secure fencing at Southway school, Burgess Hill, as agreed by the Cabinet Member for Housing and Planning in August 2020 (refer MIS 31 5<sup>th</sup> August 2020).
41. Payment of Community Buildings contribution (PL12-001082 £1,740) S106 monies to Ashenground Community Centre towards Covid secure facility improvements, as agreed by the Cabinet Grants Panel on 19<sup>th</sup> October 2020 (refer MIS 42 21<sup>st</sup> October 2020).
42. Payment of Local Community Infrastructure contributions (PL12-000578 £1,167.51 & P35/787 £207.49) S016 monies to Hurstpierpoint Allotment Society towards water tanks and standpipes, as agreed by the Cabinet Grants Panel on 19<sup>th</sup> October 2020 (refer MIS 42 21<sup>st</sup> October 2020).
43. Payment of Local Community Infrastructure contribution (P35/723 £9,850) S106 monies to Ansty and Staplefield Parish Council to purchase Speed Indicator Devices (SID), as agreed by Cabinet Member for Housing and Planning in October 2020 (refer MIS 41 14<sup>th</sup> October 2020).
44. Payment of Sustainable Transport (TAD) contributions (P35/768 £116,352.61, PL12-000511 £33,449, P35/489b £1,129.39, PL13-000539 £8,200 & PL13-000616 £10,869) S106 monies to West Sussex County Council towards the Haywards Heath transport improvement projects, as agreed by the Cabinet Member for Housing and Planning in February 2021 (refer MIS 5 3<sup>rd</sup> February 2021).
45. Drainage works RP (£91K underspend). There are 3 main reasons for this underspend. 1. The estimated volume of repair works from the Drainage Asset Management Plan was far less than expected (the flood risk infrastructure which was surveyed in 20/21 was in a better condition than expected. 2. The planned infrastructure works which were carried out were reviewed and more cost effective methods were found and used. 3. The planned infrastructure works were significantly delayed due to Covid. Remaining budget to be slipped into 2021/22.
46. About the Place Public Arts Project RP (£98k underspend) This project was due to commence in Spring 2021 but as with most community projects it has been delayed due to Covid-19. Slippage to 2021/22.
47. Telephony System Replacement (Hardware) RP (£202k underspend) Phase 1 (migration and implementation) complete. Remaining budget to be slipped into 2021/22 for Phase 2 (enhancement and development) in line with the customer journey review and developments.
48. Resurfacing of Haywards Road Service Road, Haywards Heath RP (£10K underspend). The budget was set based on the resurfacing of the East section of the service road. However, an inspection identified that the West section should be given priority as it had deteriorated at a greater rate than the East. The West section is smaller and this resulted in the underspend.
49. Resurfacing of Denmans Lane Car Park Lindfield (£12k overspend). Due to the car park being of a concrete construction a specialised treatment was required in order to resurface with tarmac which resulted in additional costs.
50. Burgess Hill Station Project (£23k underspend) This project is entirely externally funded through One Public Estate Programme funding, held in specific reserves. The underspend is due to delays in completion of works which will now take place in 2021/22. Therefore, this project will be slipped to 2021/22.