

## FINANCIAL OUTTURN 2021/22

REPORT OF: Interim Head of Corporate Resources  
Contact Officer: Cathy Craigen, Chief Accountant  
Email: [cathy.craigen@midsussex.gov.uk](mailto:cathy.craigen@midsussex.gov.uk) Tel: 01444 477384  
Wards Affected: All  
Key Decision: Yes  
Report to: Cabinet  
6 June 2022

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### EXECUTIVE SUMMARY AND RECOMMENDATIONS

#### Purpose of Report

1. To inform Cabinet of the outturn position for the 2021/22 revenue and capital budgets in the knowledge that the year saw the continued financial impact on the Council of the Covid-19 crisis.

#### Summary

2. Following closedown, the year-end position for 2021/22 is a net underspend of £144,000 after allowing for transfers to Reserves outlined within this report. This is an improvement on the last report to Cabinet of February 2022 where a net overspend of £314,000 was projected (gross £1,191,000 less forecast reduction through use of both the £500,000 Leisure Covid Support Specific Reserve and £377,000 Income Compensation scheme grant).
3. The main changes in the last quarter of the year relate to increased recovery in income levels in many areas resulting in savings of £385,000 against budget, together with Council-wide salary savings amounting to around £93,000. Further detail of all variations since the last report, are shown in Appendix A of this report.
4. Interest income during the year, totalling £174,818 was £1,818 more than the original estimate of £173,000 which is an improvement on the last reported position to Cabinet on 14 February 2022. Of the total interest received for the year, £707 has been utilised (refer to paragraph 28) leaving a balance of £174,111 to transfer to General Reserve.
5. Dividend income from investments in the Local Authorities Property Fund generated £220,768 in year; a shortfall of £19,232 against the £240,000 budgeted to finance the Revenue Budget for the year. The underachievement of dividend income received will be met from General Reserve.
6. The capital outturn position shows a £1,459,000 underspend against the revised budget. This includes projects that came forward during the year totalling £3,813,000 which were unbudgeted at the start of the year. An analysis of this is shown in Table 2. The total net expenditure from Specific Reserve and the General Reserve for 2021/22 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 25 of this report be transferred to Specific Reserves;**
  - (ii) that requests totalling £82,000 be transferred to Specific Reserves as set out in Table 1;**
  - (iii) that balance of interest totalling £174,111 as set out in paragraph 27 is transferred to the General Reserve;**
  - (iv) that the underachievement of Dividend income totalling £19,232 as set out in paragraph 31 is met from the General Reserve;**
  - (v) that the 2022/23 capital programme be increased by £5,215,000 as a result of slippage of some 2021/22 capital projects as detailed in Table 2;**
  - (vi) that the revenue underspend in 2021/22, totalling £144,000, be transferred to General Reserve.**
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## **Background**

- 8. During 2021/22, Cabinet received four Budget Management reports on 26 July 2021, 13 September 2021, 29 November 2021, and 14 February 2022. The last Budget Management report in February highlighted a potential overspend of £314,000, after the use of the Leisure Covid Support Specific Reserve totalling £500,000 and DLUHC funding for the Income Compensation Scheme due to be received for the first quarter of 2021/22 totalling £377,000 (to the nearest £'000).
- 9. However, since the last report the position has improved, and the final position is an underspend of £144,000 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 2021/22 was reported to the first meeting of Scrutiny Committee for Leader, Finance and Performance on 18 May 2022 in the usual way, and is now being considered as a separate item on this agenda.

## **Revenue Spending 2021/22**

- 10. Over the year the budget has continued to be adversely affected as a direct result of the Covid pandemic which reduced all sources of income and in some areas, such as Leisure, also increased costs. However, although the first three quarters of the year showed a forecast overspend of £314,000, after the use of the Leisure Covid Support Specific Reserve and support from the Income Compensation scheme grant for lost sales, fees and charges, this position has now improved. The outturn for 2021/22, is an underspend of £144,000, being a £458,000 betterment compared to the latest forecast reported to Cabinet on the 14 February 2022.
- 11. In summary, the mitigation in the forecast overspend is mainly due to the higher than predicted recovery of income in a number of areas, together with increased expenditure savings, in particular salary vacancy savings. The outturn position is further detailed in Appendix A.

## Requests to Reserves for Grants received in Quarter 4 of 2021/22

12. On 18 March 22, the Council received Section 31 grant from Department for Environment, Food and Rural Affairs totalling £10,047 in respect of Biodiversity Net Gain (BNG) grant to support local planning authorities in their preparations for the introduction of the mandatory BNG. Members are requested to approve that this sum be transferred to the Specific Reserve to meet additional costs which may arise.
13. On 14 January 2022 we received £95,000 from West Sussex County Council for additional Contain Outbreak Management Funding in respect of an additional Housing bid. Members are requested to approve the total sum to Specific reserves to meet costs arising.
14. On 14 February 2022, we received a sum of £7,200 from DLUHC which is Section 31 grant to support Councils in launching a process for businesses to obtain a pavement licence from the council. Members are requested to approve that this sum be earmarked to Specific Reserve to meet the costs arising.
15. On 28 March 2022, we received a grant payment of £26,144 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. On 26 February 2022 we received £39,080 from Department for Business, Energy and Industrial Strategy in respect of New Burdens Grants Administration. Members are requested to approve the transfer of this sum to the Revenues and Benefits New Burdens Reserve to meet this additional cost.
17. In March we received the following grants from Department for Work and Pensions to meet the costs of new burdens relating to LA Data Sharing Programme (£5,638); Single HB Extract Management Information (£512) and Incapacity Benefit Re-assess LEAP exercise (£682). Members are requested to approve the transfer of these sums to the Revenues and Benefits New Burdens Reserve to meet these additional costs.
18. On 12 November 2021 we received £25,000 from the Land Registry for delivery of the Local Land Charges Programme timetable for the transition of LLC1. Members are requested to approve the transfer of this to Specific Reserve.
19. On 21 February 2022 Income was raised for £27,441 in respect of Planning Performance Agreement Funding from Homes England. Members are requested to approve the transfer of this sum to supplement the existing Planning Performance Agreement reserve to meet costs arising.
20. On 1 June 2021 we received the sum of £50,000 from Brighton and Hove City Council and this was previously transferred to Specific Reserves to meet the cost of the Burgess Hill Station Quarter Revenue project. It has recently been identified that part of this sum (£25,000), originally reported as grant, was in fact a loan repayable to the Cabinet Office. Members are therefore requested to approve the transfer of £25,000 back to revenue to meet this creditor sum.
21. In October we received the sum of £4,018 from Department of Environment, Food and Rural Affairs, in respect of new burdens to implement legislation for allergen labelling for pre-packed food. Members are requested to approve that this sum be earmarked to Specific Reserve to meet the costs arising.

22. On 4 April 2022, we received £8,103 from DLUHC, in respect of Transparency Code New burdens grant for 2021/22. Members are requested to approve the transfer of this sum to the Revenues and Benefits New Burdens Reserve to meet this additional cost.
23. In March 2022, we received the sum of £54,806 from HM Courts and Tribunals Service, in respect of refunds for overcharged magistrate court fees paid for Council tax liability orders applied for between April 2014 and July 2018. Members are requested to approve the transfer of this sum to specific reserves to meet the costs of any future claims.
24. In 2021/22 the Council received £523,461 in respect of Homeless Prevention Grant. £432,727 was initially paid in May 2021 and was assumed to be unconditional and was transferred to Specific Reserves. However, it was later identified as ringfenced and conditional on being spent in 2021/22. Members are therefore requested to transfer this sum back to revenue. Claims have been submitted for the year for the sum of £308,739. However, a surplus has arisen due to timing difference between the claim criteria and our financial accounting. Therefore, the surplus sum of £56,423 is requested to be transferred back into the Homelessness Prevention Grant reserves to deliver services to prevent homelessness.
25. On 31 March 2022 we received the sum of £20,062 from DLUHC, in respect of the Redmond Review Implementation. Members are requested to approve the transfer of this sum to the Audit Costs specific reserve to offset the additional costs of external audit.

### Requests to transfer unused budgets to Specific Reserves

26. 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:

<b>Table 1: Requests to Earmark Unutilised Revenue Budgets</b>		
	£	<i>Notes</i>
Cherry Tree Dilapidations	13,000	1
Temporary Accommodation Investment reserve	69,000	2
	<hr/>	
Total	82,000	
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Notes:

- 1 Dilapidation's payment received from Age UK in respect of Cherry Tree, Fairfield Road, Burgess Hill to be used for improvements to the building at the end of the lease term.
- 2 £69,000 new Specific Reserve to set aside funds for a Rolling programme of investment for Temporary Accommodation properties as per the business case for acquisition, to be met from additional rental income generated from Mid Sussex Temporary Accommodation Properties.

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

27. Interest receipts for the year are £174,818, £1,818 more than the original estimate. Of the total, £707 has been transferred to the Specific Reserve in accordance with existing practice to part pay professional subscriptions. The remaining balance of £174,111 can then be transferred to General Reserve.

## **Treasury Management Interest**

28. This report details the Treasury Management interest earnings for the year to be £173,275 at an average interest rate of 0.226%. This compares with a budgeted figure of £171,830 at 0.4%, which is £1,445 more than the original estimate. This is an improvement on the last reported position, which was forecast as £26,807 under target. This recovery is mainly due the recent interest rate rises together with large balances available by the Council.
29. Further detail will be set out in a separate report to Audit Committee on 26 July 2022.

## **Local Authority Property Fund Dividends**

30. 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.
31. Dividends received for 2021/22 totalled £220,768 against a budget of £240,000 which is required to finance the 2021/22 Revenue Budget. The underachievement of dividend income received totalling £19,232 will be met from General Reserve.

## **General Reserve 2021/22**

32. 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 is an unearmarked Reserve of £5.4m and the contributions and use of reserves are shown in Appendix C.

## **Specific items**

33. 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 £14,493,000.

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

34. Actual spending for the year on the Capital Programme and Revenue Projects was £11,418,000. This was £1,459,000 less than the updated 2021/22 programme totalling £12,877,000 and this is further explained below. 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.

35. The variances within the programme include £5,215,000 slippage to 2022/23. This includes £63,000 relating to Corporate Estates and Facilities projects including Major Capital Renewals schemes, £1,223,000 in Planning Policy for Burgess Hill Place and Connectivity Programme, £1,770,000 for Housing (Temporary Accommodation and Affordable), £86,000 for Commercial Services and contracts- Landscapes and Leisure and Cleansing Services, £1,441,000 on Digital and Technology Services, £559,000 on Environmental Health including £541,000 relating to Disabled Facilities Grants and £73,000 on Revenue Projects. The overall underspend outlined above is partly offset due to other projects which were not budgeted at the start of the year totalling £3,813k that now require financing. Further detail can be found in Appendix D of this report.

36.

<i>Category</i>	<i>£'000</i>	<i>£'000</i>
2021/22 Revised Budget		12,877
A Slippage to 2022/23	(5,215)	
B Projects completed and underspent	(147)	
C Projects overspent	90	
D Projects brought forward in the year	3,813	
Total difference		(1,459)
2021/22 Outturn		11,418

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**

37. The outturn for 2021/22 shows actual financial performance against the original budget, which was approved within the context of the Financial Strategy. The 2021/22 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 2021/22 that was approved by Council on 3 March 2021. 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**

38. This report is concerned in its entirety with the outturn financial position for each service area for 2021/22.

### **Risk Management Implications**

39. 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**

40. There are none.

### **Legal Implications**

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

### **Sustainability Implications**

42. There are no sustainability implications as a direct consequence of this report.

### **Background Papers:**

Revenue Budget 2021/22  
Final Accounts Working Papers for 2021/22

## Appendix A

<b>Summary Of Revenue Spending Outturn for 2021/22</b>					
Business Unit	Original	Revised		Outturn	
	budget	Budget*	Outturn	Variation	Notes in
	2021/22	2021/22	2021/22	Revised	Appendix
	£'000	£'000	£'000	Budget	
				£'000	
Housing	1,821	1,821	1,828	7	1
Planning Policy & Economic Development	1,197	1,197	1,126	(71)	2
Development Management	1,058	1,058	993	(65)	3
Cleansing Services	4,044	4,044	4,045	1	4
Parking Services	(426)	(427)	(682)	(255)	5
Landscapes and Leisure	2,758	2,673	3,522	849	6
Community Services Policy and Performance	1,387	1,387	1,326	(61)	7
Corporate Estates and Facilities	(2,429)	(2,343)	(2,390)	(47)	8
Finance Accountancy	0	0	(22)	(22)	9
Finance Corporate	1,055	1,055	1,224	169	10
Revenues & Benefits	2,554	2,554	2,344	(210)	11
Customer Services and Communications	0	0	(8)	(8)	12
Digital and Technology Services	(2)	(2)	(76)	(74)	13
Human Resources & Payroll	0	0	9	9	14
Legal Services	0	0	(2)	(2)	15
Democratic Services	974	974	956	(18)	16
Land Charges	156	156	61	(95)	17
Planning & Building Control Support	0	0	(31)	(31)	18
Environmental Health	1,192	1,192	1,144	(48)	19
Building Control	406	406	418	12	20
Strategic Core	1,320	1,320	1,568	248	21
Benefits	(119)	(119)	(119)	0	22
Drainage Levies	1	1	1	0	
Balance Unallocated	20	20	0	(20)	23
<b>Corporate Pressures/savings:</b>					
Income Compensaton Scheme grant received (SFC)		0	(377)	(377)	24
<b>Council Net Expenditure</b>					
	16,967	16,967	16,858	(109)	**
<b>Total Revenue Spending (before approved reserve transfers)</b>					
	16,967	16,967	16,858	(109)	
Contribution to the Development Plan reserve	243	243	243	0	
Contribution to the Job Evaluation reserve	392	392	392	0	
Contribution to Employee reserve	35	35	0	(35)	
<b>Total Revenue Spending</b>					
	17,637	17,637	17,493	(144)	***

\* includes approved variations including any utilisation of Balance Unallocated

\*\* Before reductions in budgeted transfers to Specific Reserves approved during 21/22

\*\*\* After reductions in budgeted transfers to Specific Reserves approved during 20/21

## Forecast Budget Variations for 2021/22

	<i>Changes since last report in 2021/22</i>	<i>Notes</i>
	<i>£'000</i>	
Apr to Dec net pressures Cabinet	1,191	
	<hr/> 1,191	
<b><i>Final Quarter Variations:</i></b>		
Housing Staffing	(21)	1
Housing minor variations	10	1
Economic Development Initiatives	(39)	2
Planning Policy Staffing	(19)	2
Section 106 monitoring fee Income	(10)	2
Planning Policy minor variations	(14)	2
Planning Fee Income	(85)	3
Refuse Contract	121	4
Dog Bin repairs	(10)	4
Bulky Household Collection income	(10)	4
Cleansing Staffing	(11)	4
A23 Highway Cleansing	(10)	4
Dog bin emptying Income	(9)	4
Cleansing minor variations	(17)	4
Parking Season Ticket Income	(12)	5
Car Parks Pay and Display Income	(27)	5
Controlled Parking Enforcement Deficit	16	5
Parking Financial Transaction processing	12	5
Car Parks repairs	(40)	5
Parking Security Services	(11)	5
Car Parks NNDR	(47)	5
Car Parks minor variations	4	5
Tree maintenance consultants	89	6
Grounds Maintenance	(89)	6
Civil repairs	(23)	6
Playground repairs	(20)	6
Recreation Grounds NNDR	30	6
Outdoor Facilities Income	(27)	6
Landscapes and Leisure Staffing	(58)	6
Leisure Contractor compensation	(86)	6
Landscapes and Leisure minor variations	9	6
Community Services, Policy & Performance – Sustainability	(27)	7
Community Services, Policy & Performance – Safeguarding	(8)	7
Community Services, Policy & Performance – Wellbeing	(9)	7
Community Services, Policy & Performance – Grants	(8)	7
Community Services, Policy & Performance – Community Development	(17)	7
Community Services, Policy & Performance – Minor variations	(5)	7
Corporate Estates & Facilities – Operational properties rent	(34)	8
Corporate Estates & Facilities –Martlets Shopping Centre Advice	10	8
Corporate Estates & Facilities – Market Place rent	45	8
Corporate Estates & Facilities – Orchards Retail rent	(69)	8
Corporate Estates & Facilities – Orchards Retail – service charge	134	88
Corporate Estates & Facilities – Orchards Residential rent	(6)	8
Corporate Estates & Facilities – Orchards Resi. – service charge	8	88
Corporate Estates & Facilities -rental income ind estates and depot	(64)	8
Corporate Estates & Facilities – salaries	33	8
Corporate Estates & Facilities – drainage	(69)	8

## Appendix A

	<i>Changes since last report in 2021/22 £'000</i>	<i>Notes</i>
Corporate Estates & Facilities – Oaklands	(125)	8
Corporate Estates & Facilities – Public Conveniences	(28)	8
Corporate Estates & Facilities – minor savings	(3)	8
Finance Accountancy - Salary savings	(10)	9
Finance Corporate – Insurance claim shortfall	134	10
Finance Corporate – External Audit	(7)	10
Finance Corporate – Minor variations	7	10
Finance Corporate – Pension deficit	(16)	10
Revenues and Benefits staffing	(46)	11
Revenues Magistrates Court costs Income	(42)	11
Revenues and benefits Consultants	(48)	11
Revenues and Benefits Software Licence & Maintenance	(27)	11
Revenues and Benefits Printing and Postage	11	11
Revenues and Benefits Credit Card charges	19	11
Customer Services and Comms - salaries	12	12
Digital & Technology – software licence and maintenance	(15)	13
Digital & Technology - printers	(24)	13
Digital & Technology - telephones	(33)	13
Digital & Technology – salaries	(17)	13
Human Resources and Payroll – training & consultants	5	14
Legal Service - Income	(66)	15
Legal Services - Salaries	49	15
Legal Services – Minor variations	7	15
Democratic Services – Members Allowances and Expenses	(32)	16
Democratic Services – Salaries	11	16
Democratic Services – Canvassing, IER & Electoral registration	(16)	16
Democratic Services – Minor variations	14	16
Land Charges – Minor variations	(13)	17
Land Charges – Income	(55)	17
Planning & Building Support – Salary savings	(6)	18
Environmental Health Staffing	(10)	19
Licencing Income	(20)	19
Hackney Carriage Income	(7)	19
Environmental Health minor variations	(12)	19
Building Control Income	(15)	20
Building Control minor variations	(15)	20
Strategic Core minor variations	(2)	21
Balance Unallocated	(20)	23
Income Compensation scheme 2021/22 grant (April to June claim)	(377)	24
	<u>(144)</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 2021/22. Members should note that some of these variances have also been addressed as part of the Budget Process for 2022/23, and where budgets have been adjusted, the 2021/22 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 £18K pressure. Since then a further saving of (£11K) has been identified, resulting in a final outturn pressure of £7K. The additional saving is due to (£21K) additional staff savings due to vacant posts, offset by £10K comprising of a number of minor variations below £10K.

### *Planning Policy & Economic Development*

2. £11K pressure was previously identified for the service due to the pay award which has subsequently been paid in March. There has since been a further saving of £82K, resulting in a final outturn saving of £71K. The variation in the last quarter is due to the following:
  - (£39K) Saving in Economic Development Initiatives due to the ongoing impact of Covid whereby the planned roll out of Marketing and Promotion initiatives has been delayed and these costs have also been partly met from additional grants.
  - (£19K) Staff saving due to vacant posts
  - (£10K) additional Section 106 monitoring fee income as a result of more Planning applications and for larger developments than forecast.
  - (£14K) a number of minor variations below £10K.

### *Development Management*

3. The last forecast position identified £20K net pressure for the service, due to the additional pay award, which has subsequently been paid in March. Since then, there has been a further net saving of £85K, resulting in a final outturn saving of £65K. The variation in the final quarter is mainly due to a recovery of income, against the budgeted shortfall of £285K estimated as part of the 2021/22 corporate plan. This estimated shortfall of 20% Planning Fee Income was predicted for 2021/22 due to the continuing economic uncertainty following the pandemic.

### *Cleansing Services*

4. The last reported year-end forecast was a £53K saving. A further pressure of £54K has been identified in the last quarter, resulting in a final outturn pressure of £1K. The variation in the last quarter is due to the following:
  - £121K pressure in respect of the Refuse contract as a result of an additional payment for a Market realignment for drivers of £93K and the balance mainly due to increased bank holiday collection costs as a result of Christmas falling on a weekend.
  - (£10K) saving in respect of Repairs to Dog bins due to a reduced number of repairs required in comparison to previous years. This saving is not expected to be ongoing.
  - (£10K) additional Income in respect of Bulky Household collections due to further increased demand for this service.
  - (£11K) Staff savings in respect of vacant posts.
  - (10K) A23 Highway cleansing saving due to access issues to complete the work.
  - (£9K) Additional recharges to Town and Parish councils for Dog bin emptying.
  - (£17K) due to various minor variations below £10K.

### *Parking Services*

5. The last forecast position identified a £150K net saving. Since then, there has been a further saving of £105K, resulting in a final outturn saving of £255K. The variation in the last quarter is due to the following:

- (£27K) Additional Car Parks Pay and Display income. A pressure of £583K was reported in 21/22 budget to reflect an expected 30% shortfall in parking income as a result of continuing effects of the pandemic. £150K improvement was previously forecast in-year and a further £27K improvement has been identified at year end.
- (£12K) Additional Season Ticket Income. A pressure of £87K was reported in 21/22 budget to reflect an expected 45% shortfall in parking income as a result of the continuing effects of the pandemic. The additional £12K reflects a recovery of income against this previously budgeted shortfall.
- (£47K) NNDR saving. This is part of an overall corporate saving for NNDR of £63K reported in the table above, where additional NNDR costs in respect of Recreation Grounds are more than offset by savings in NNDR costs for Car Parks and Oaklands.
- (£40K) Car parks repair saving due fewer ad hoc repairs required.
- £12K Financial transaction processing pressure due to increased pay and display transactions using card as a method of payment.
- (£11K) Car Parks Security services saving due to the reduction in cash pay and display activity, resulting in reduced cash collections.
- £16K Parking Enforcement Deficit. Although West Sussex meet the cost of 70% of any deficit, Mid Sussex is responsible for the remaining 30% deficit.
- £4K minor variations below £10K.

#### *Landscapes & Leisure*

6. The last forecast position identified a £1,024K net pressure. Since then, there has been a further net saving of £175K, resulting in a final outturn pressure of £849K. The variation in the last quarter is due to the following:
  - £89K Additional Tree Consultancy pressure resulting from backlog statutory tree inspection work. This is not on-going;
  - (£89K) Grounds Maintenance savings. Some works were not undertaken as a means of managing the increased tree inspection work.
  - (£23K) Civil repair saving due to a decrease in the amount of reactive repairs required in the council's parks and open spaces during 2021/22.
  - (£20K) Playground repair saving resulting from a decrease in the volume of reactive repairs required following refreshment and renewal of a number of play areas over the last two years and closure during the pandemic, resulting in reduced wear and tear in equipment.
  - £30K NNDR pressure. This is part of an overall corporate saving for NNDR of £63K reported in the table above, where additional NNDR costs in respect of Recreation Grounds are more than offset by savings in NNDR costs for Car Parks and Oaklands.
  - (£27K) Additional Outdoor Facilities Income due to:
    - Playgroup Income (£17K) due to securing additional hirers during the 2021/22 period.
    - Rental Income (£10K) due to rent reviews
  - (£58K) Staff savings due to vacant posts;
  - (£86K) Betterment on the forecast pressure previously reported by the Leisure contractor in respect of the reopening of the Leisure Centres after the pandemic with restrictions.
  - £9K due to various minor variations below £10K.

### *Community Services, Policy and Performance*

7. £13K pressure was previously identified for the service due to the pay award which has subsequently been paid in March. Since then, there have been savings of £74k due to the following;

- (£27k) Sustainability
- (£8k) Safeguarding
- (£9k) Wellbeing– Unspent balance of £16k MSDC contribution.
- (£8k) Grants
- (£17k) Community Development – COMF grant funded Playdays.
- (£5k) Minor variations below £10k

This has resulted in an outturn saving of £61k, which is due to the Business Unit's success in securing external funding to fund activities in year.

### *Corporate Estates and Facilities*

8. The last forecast position identified a £128K net pressure. Since then, there has been a further net saving of £175K, resulting in a final outturn saving of £47K. The variation in the last quarter is due to the following:-

- (£34k) saving on ground rent and unbudgeted licences for Operational properties.
- £10k pressure on Martlets Shopping Centre professional advice.
- £45k pressure on Market Place Shopping Centre and Car Park rental income.
- (£69k) betterment in previously reported pressure for Orchards Retail rental income.
- £134k further pressure on Orchards Retail Service charge and expenditure.
- (£6k) saving on Orchards Residential Rental income.
- £1k further pressure on Orchards Residential service charge and other expenditure.
- (£64k) saving on rental income for industrial estates and depot following rent reviews.
- £33k pressure on salaries.
- (£69k) saving on drainage repairs due to less reactive works being required this year.
- (£125k) saving on Oaklands – NDR, Repairs and renewals, Asbestos Survey, Utilities.
- (£28k) saving on Public Conveniences – NDR and Utilities.
- (£3k) other minor savings.

### *Finance Accountancy*

9. The last reported position was a saving of £12k. Since then, there has been a salary saving of £10k due to a vacant post resulting in an outturn underspend of £22k.

### *Finance Corporate*

10. The last reported position was a pressure of £51k for additional external audit costs. Since then, we have received a £20k grant from the Redmond Review to offset some of the previously reported additional audit costs leaving an unreported saving of £7k. There is a pension deficit saving of £16k due to a natural reduction in pensioners in former authorities. Pressures of £134k due to an insurance claim shortfall and £7k in other minor variations make up the overall outturn overspend of £169k.

### *Revenues & Benefits*

11. Outturn is showing a final net underspend of £210K. A net saving of £77K had been reported previously. Since then, a further net saving of (£133K) is shown and is made up of the following:

- (£30K) additional staff savings due to vacant posts.
- (£16K) reduced number of visits due to COVID (more online meetings).
- (£48K) consultants fee saving due to: £12K annual SPD review not going ahead; £27K underspend for Analyse local RV finder costs; £9K saving in budgeted Pro-print annual service charge.
- (£27K) Software Licence and Maintenance savings due to £11K annual licence for Pro print; £14K Premium pack Benefit calculator and DHP form; £6K CTSS software

- (£42K) additional Magistrates Court cost income, due to an additional Court held in March.
- £11K Printing and postage pressure due to additional leaflets and summonses sent.
- £19K Additional costs of credit card transactions due to additional activity for this payment method.

#### *Customer Services and Communications*

12. The last reported position identified a saving of £20k. Since then, there has been a salary pressure of £12k. This results in a final outturn saving of £8k.

#### *Digital & Technology*

13. The overall position is showing a saving of £74k. A £15k pressure was previously identified for the service due to the pay award which has subsequently been paid in March. Since then, there has been a savings of £15k relating to software licence and maintenance contracts, £24k for printers which is due to a reduction in printing costs and a reduced level of printing, £33k for telephones and £17k for salaries.

#### *Human Resources & Payroll*

14. The overall position is showing a pressure of £9k. A £4k pressure was previously identified for the service due to the pay award which has subsequently been paid in March. There is a further £5k as a result of some unforeseen training and benefit investments which will have a positive effect in terms of staff development and wellbeing as we come out of a very challenging two years for staff; both personally and professionally.

#### *Legal Services*

15. An £8k pressure was previously identified for the service due to the pay award which has subsequently been paid in March. Since then, there has been a further net saving of £10K. This is due to agency staff costs for a planning locum and Business Unit Leader used during the last year to cover vacant posts, contributing to an overspend on salaries of £49k. This has been more than offset by the over achievement of Legal income by £66k. There have been other minor variations resulting in a pressure of £7K, resulting in a final outturn net saving of £2K.

#### *Democratic Services*

16. A £5k pressure was previously identified for the service due to the pay award which has subsequently been paid in March. Since then, there have been net savings of £23k, mainly attributable to lower levels of Member expense than in previous years because of the pandemic resulting fewer than usual in-person meetings. There have also been significant savings realised by reform of the annual electoral canvass through greater use of electronic communications. This has resulted in an overall outturn net saving of £18k.

#### *Land Charges*

17. A saving of £30k had previously been reported and a Pay award pressure of £3k. Since the last reported position there has been a further saving of £68K. This relates to an overachievement for income of £55K due to what has been a very unpredictable property market with periods of normal to exceptionally high Official Search applications and £13K savings from salaries and the scanning contract, resulting in a final outturn saving of £95k.

#### *Planning & Building Control Support*

18. The last reported position showed savings of £30k and a pay award pressure of £5k there has been an additional saving of £6K due to a salary underspend caused by vacant posts, resulting in a final outturn saving of £31k.

#### *Environmental Health*

19. The last reported year-end forecast was a £1K net pressure. Since then, a further saving of (£49K) has occurred, resulting in a final outturn saving of (£48K). The additional saving in the last quarter is due to (£10K) staff saving due to vacant posts; (£20K) additional fee income due to an increased number of different licence/permit applications e.g., pavement licences, acupuncture and tattoo, food hygiene score revisits; (£7K) betterment on a previously reported shortfall in respect of Hackney carriage licences and the remaining (£12K) saving made up of a number of minor variations below £10K.

#### *Building Control*

20. The service previously reported a £42K pressure. Since then, a saving of £30K saving has been identified. This is due to (£15K) part recovery of Building control Income in the last quarter, compared to the previously reported forecast pressure of £52K and the remaining (£15K) saving, due to a number of minor variations below £10K. This results in a final outturn pressure of £12K.

#### *Strategic Core*

21. The last reported position was a pressure of £250k. Since then, there has been a saving of £2k due to minor variations resulting in a final outturn pressure of £248k.

#### *Benefits*

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

#### *Balance Unallocated*

23. There is a saving of £20,000 as there has been no utilisation of Balance Unallocated during the year.

#### *Income Compensation Scheme grant*

24. Since the last reported position, £377k has been received on 18 March 2022 relating to the April to June final Income Compensation Scheme claim which is shown as unbudgeted grant income for the year.

Appendix B

<b>Benefits Outturn 2021/22</b>				
(using Academy subsidy claim figures)				
	2021/22	2021/22	Variation	
	Original	Outturn	from	
	Budget		Budget	
<b>Non HRA rent rebates</b>				
	£	£	£	
<i>gross expenditure</i>	1,023,000	1,291,451	268,451	
net expenditure at standard subsidy	0	0	0	
effect of reduced subsidy	550,000	697,922	147,922	
effect of overpayments	(73,000)	(92,582)	(19,582)	
Total Rent Rebates	477,000	605,340	128,340	1
<b>Rent Allowances</b>				
	£	£	£	
<i>gross expenditure</i>	24,790,000	22,772,662	(2,017,338)	
net expenditure at standard subsidy	0	0	0	
effect of reduced subsidy	424,000	425,361	1,361	
effect of overpayments	(493,000)	(573,954)	(80,954)	2
Total Rent Allowances	(69,000)	(148,593)	(79,593)	
<b>Discretionary Local Scheme</b>				
Council Tax Benefit	0	0	0	
Rent Allowances	12,000	10,785	(1,215)	
Subsidy 75%	(9,000)	(8,089)	911	
Total Discretionary scheme	3,000	2,696	(304)	
<b>Total Support</b>	<b>411,000</b>	<b>459,443</b>	<b>48,443</b>	
Less: LA Error Subsidy	(30,000)	(54,988)	(24,988)	3
Expenditure above the cap recoverable from Housing Services	(468,000)	(610,669)	(142,669)	1
Prior year adjustments 20/21		(10,802)	(10,802)	
Less: Funding to / (from) Benefits Equalisation Reserve	<b>(32,000)</b>	98,016	130,016	4
<b>Cost to MSDC</b>	<b>(119,000)</b>	<b>(119,000)</b>	<b>0</b>	

## Appendix B

Reasons for variation:				
<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) Increased recovery efforts in 21/22 has seen a significant reduction in Overpayment Debtors, including reducing the balances for historic debt.</p>				
<p>(3) The percentage of Local Authority error overpayments has remained below the lower threshold, allowing for Local Authority error subsidy to be retained, albeit an increased sum due to the increased overpayment volumes.</p>				
<p>(4) 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 £98,016 has been paid to the equalisation reserve, compared to the £32,000 budgeted contribution from the reserve, a variation of £130,016. This is mainly the result of improved recovery rates for overpayments in 21/22.</p>				

## Appendix C

Use of Specific Reserve in 2021/22					
Description	Balance at 01/04/2021 £'000	Contributions In Year £'000	Utilised In Year £'000	Balance at 31/03/2022 £'000	Notes
<b>Housing</b>					
Recyclable loan fund	(50)	0	0	(50)	1
Housing Needs Survey	(10)	0	0	(10)	2
CPO Fund for Empty Homes	(15)	0	0	(15)	3
Self Build and Custom House building	(85)	0	11	(74)	4
Flexible Homelessness Support SR*	(432)	(56)	0	(488)	5
Rough Sleepers Partnership Outreach	0	(61)	61	0	6
Choice Based Lettings Scheme SR	(16)	0	4	(12)	7
Domestic Abuse Safe Accommodation	0	(34)	0	(34)	8
TA Rolling Programme of Investment Reserve*	0	(69)	0	(69)	9
Housing COMF*	0	(95)	0	(95)	10
<b>Planning Policy &amp; Economic Development</b>					
Specialist Advice studies - Gatwick DCO	0	(100)	25	(75)	11
Neighbourhood Planning Non Frontrunners	(63)	0	13	(50)	12
Development Plan Reserve (Studies and EIP costs)	(475)	(243)	266	(452)	13
SAMM Fees	(728)	(750)	0	(1,478)	14
Burgess Hill Growth	(273)	0	109	(163)	15
Planning Performance Agreement*	(14)	(41)	4	(51)	16
Independence Retail Programme	(83)	0	13	(70)	17
Burgess Hill Station Qtr Project*	(23)	(25)	48	0	18
Economic Recovery Fund High Streets	0	(70)	0	(70)	19
<b>Cleansing Services</b>					
Community Street Clean	(3)	0	0	(3)	20
Commercial Services and Contracts SR	(46)	0	20	(26)	21
<b>Development Management</b>					
Biodiversity Net gain Reserve*	0	(10)	0	(10)	22
<b>Parking Services</b>					
CPE Investment Fund	(3)	0	3	0	23
Car Park Strategy	(17)	0	0	(17)	24
<b>Landscapes and Leisure</b>					
Leisure Reserve	(77)	0	0	(77)	25
Parks Improvement	(113)	0	97	(17)	26
Anscombe Wood Regeneration	(58)	0	0	(58)	27
Sang Maintenance	(45)	(23)	0	(68)	28
Leisure Covid Support Reserve	(500)	0	500	0	29
<b>Community Services, Policy &amp; Performance</b>					
Community Development Fund	(408)	0	179	(229)	30
CCTV Fund	(39)	0	39	0	31
Community Safety - Funding for All	(116)	0	3	(113)	32
WSCC Pool Business Rates Bicycle Funding	(113)	0	24	(90)	33
Community Volunteer Service (CVS)	(5)	0	0	(5)	34
Environment and Sustainability	(100)	0	28	(72)	35
<b>Corporate Estates and Facilities</b>					
Asset Maintenance and Landscapes	(8)	0	0	(8)	36
Planned Asset maintenance Specific Reserve	(93)	0	72	(21)	37
Orchards Repairs and Renewals	(476)	0	0	(476)	38
Orchards Improvement Reserve	(4,791)	0	151	(4,640)	39
Clair Hall feasibility and appraisal studies	0	(100)	17	(83)	40
Cherry Tree Improvements*	0	(13)	0	(13)	41
<b>Finance Accountancy</b>					
Icon Upgrade costs	(19)	(7)	14	(12)	42
Cash receipting	(15)	0	15	0	43

## Appendix C

<b>Use of Specific Reserve in 2021/22</b>					
<b>Description</b>	<b>Balance at 01/04/2021 £'000</b>	<b>Contributions In Year £'000</b>	<b>Utilised In Year £'000</b>	<b>Balance at 31/03/2022 £'000</b>	<b>Notes</b>
<b>Finance Corporate</b>					
JE Reserve	(173)	(892)	500	(565)	44
Management Restructure	0	(500)	339	(161)	45
Audit Costs*	0	(20)	20	0	46
Land and Property Reserve	(16)	0	0	(16)	47
Efficiency Reserve	(252)	(200)	99	(352)	48
WSCC Covid 19 Test and trace COMF	0	(484)	278	(206)	49
Department of Health Covid 19 test and Trace COMF	0	(138)	138	0	50
Pay award	0	(35)	35	0	51
<b>Revenues &amp; Benefits</b>					
Revenues and Benefits New Burdens*	(256)	(493)	218	(530)	52
Covid19 - Council Tax Hardship Fund	(67)	(107)	108	(66)	53
Discretionary Track and Trace funding (self isolation)	(55)	(101)	68	(88)	54
HM Courts and Tribunals Refund*	0	(55)	0	(55)	55
<b>Digital &amp; Technology</b>					
ICT reserve	(8)	0	0	(8)	56
Burgess Hill Fibre Exchange	(39)	0	0	(39)	57
Cyber Security	(5)	0	5	0	58
<b>Human Resources &amp; Payroll</b>					
Employee Benefits	0	(7)	7	0	59
<b>Land Charges</b>					
Land Charges Development*	0	(25)	2	(23)	60
<b>Democratic Services</b>					
District Elections	(46)	(46)	0	(92)	61
Individual Electoral Registration Grant	(41)	0	0	(41)	62
<b>Environmental Health</b>					
Hackney Carriage Unmet Demand Survey	(10)	(5)	0	(15)	63
Covid-19 Preventative Interventions (WSCC)	(136)	0	136	0	64
Mobile Homes Fit and Proper Person test	(1)	0	0	(1)	65
Implementing Legislation - Allergen Labelling for prepackaged food*	0	(4)	0	(4)	66
Temporary Pavement Licencing Grant*	0	(7)	0	(7)	67
<b>Corporate Funds</b>					
Benefits Equalisation	(588)	(98)	0	(686)	68
Rate Retention Scheme Equalisation	(12,795)	(22,146)	9,162	(25,779)	69
LA EU Exit Preparation	(19)	0	0	(19)	70
<b>Total Specific Reserves</b>	<b>(23,817)</b>	<b>(27,061)</b>	<b>12,832</b>	<b>(38,045)</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

Notes:

- 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. There has been no call on this Reserve in 2021/22.
- The balance in the Housing Needs Survey Specific Reserve at the start of 2021/22 was £10,314. There has been no call on this Reserve in 2021/22.

## Appendix C

3. This CPO Fund for Empty Homes was approved by Council 27<sup>th</sup> February 2013 to be funded from New Homes Bonus monies. At the start of the year the balance in this reserve was £15,000. There has been no call on this Reserve in 2021/22.
4. This reserve was created to hold grants received from MHCLG (later renamed DLUHC) in respect of Self build and custom house building. At the start of the year the balance in this reserve was £85,349. During the year £11,050 was utilised leaving a balance of £74,299 at the end of 2021/22.
5. Reserve created in 2017/18, in respect of Flexible Homelessness Support Grant received from MHCLG (later renamed DLUHC) to support Local Authority efforts in preventing and dealing with homelessness. At the start of the year the balance in this reserve was £432,000. A further £56,423 HPG grant balance of claim has been transferred to this Reserve at Outturn (refer para 24 of this report) due to a difference in accounting for debtors resulting in a balance to Specific Reserve. The remaining balance at year end stands at £488,424.
6. Created at Outturn 2017/18 from a contribution received from West Sussex County Council. This Reserve had been fully utilised in 2020/21 to help fund temporary accommodation costs in year, which increased due to the additional burden of Housing Rough sleepers during the pandemic. In 2021/22 a further £36,400 was received from MHCLG, (later renamed DLUHC) as reported in the Budget Management report to Cabinet 26 July 2021 in respect of a Cold Weather Fund Payment (£6,400), Rough Sleepers grant (£5,000) and Additional Emergency Accommodation grant (£25,000). In addition, £25,000 was also received from Horsham District Council for Rough Sleepers RSI 4 grant as detailed in the Budget Management report to Cabinet 14 February 2022. This Reserve has been fully utilised in to fund Temporary accommodation costs in year.
7. Choice Based lettings scheme Specific Reserve balance at the start of the year stood at £15,739. During the year £3,819 was utilised leaving a balance of £11,920 at the end of 2021/22.
8. The Domestic Abuse Safe Accommodation Specific Reserve was created from MHCLG grant totalling £33,632 as reported in the Budget Management report to Cabinet 26 July 2021. This will be used to provide specialist support and safe accommodation for those fleeing domestic abuse. There has been no call on this Reserve in 2021/22.
9. At Outturn there is a request to add £69,000 to a Specific Reserve for a rolling programme of investment for Temporary Accommodation properties as detailed in Table 1 note 2 of this report.
10. At Outturn there is a request to add £95,000 to a Specific Reserve for Housing Contain Outbreak Management Fund (COMF) as detailed in para 13 of this report.
11. 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. In 2020/21, it was decided this reserve was no longer needed and the balance of £91,258 was returned to General Reserve. However, in 2021/22, expenditure on the Gatwick DCO required £100,000 to be reinstated in the Specific Reserve from General Reserve as reported in the Budget Management report to Cabinet 13 September 2021. During the year £25,013 was utilised on specialist advice costs leaving a balance of £74,987 at the end of 2021/22.
12. The reserve shows the remaining balance of a grant received for Neighbourhood Planning totalling £63,341 at the start of the year During the year £13,010 was utilised on a neighbourhood planning examination leaving a balance of £50,331 at the end of 2021/22.
13. The reserve shows the remaining balance of £475,163 at the start of the year. This Reserve is to help meet the costs of maintaining and preparing Development Plans. A contribution of £243,000 was approved in the Corporate Plan and Budget 2021/22 to Council 3 March 2021. In 2021/22 £265,978 has been utilised on Counsels fees /Consultants costs (£188,986) as well as on Examination in Public costs (£76,992). A balance of £452,185 remains on this reserve at 31 March 2022.
14. This represents contributions collected from developers in respect of the Strategic Access Management and Monitoring tariff (SAMM) which is required to fund mitigation projects to be delivered by the Conservators of Ashdown Forest. This reserve totalled £727,538 at the start of 2021/22. In year, the Reserve has increased by a further £749,964. There has been no call on this Reserve during 2021/22. The balance at year end stands at £1,477,502 but is expected to be paid over in the next year.
15. Created to help meet the costs of planning and delivering the Burgess Hill growth work. This Reserve held a balance of £272,825 at the start of 2021/22. During the year £14,000 has been transferred to the Planning Performance Agreement Specific Reserve to fund additional staff in respect of the delivery of a strategic housing site as reported in the Budget Management report to Cabinet 13 September 2021. A further £95,425 has been used on Burgess Hill growth work costs. The balance remaining at the 31 March 2022 stands at £163,400.

## Appendix C

16. 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 (PPA) Specific Reserve was created to hold the sum, as reported in the Budget Management Report to Cabinet 19<sup>th</sup> February 2018. In 2021/22 a further £27,441 was added to this reserve for the PPA (refer para 19 of this report). In addition, £14,000 was transferred to this Reserve (refer note 15 above). £4,278 has been utilised in year leaving a balance at year end stands at £51,339.
17. 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. This Reserve held a balance of £83,400 at the start of 2021/22. £13,350 has been utilised in year leaving a balance of £70,050 at 31 March 2022.
18. This Reserve holds a balance of £22,757 in respect of One Public Estate funding, for Masterplanning Burgess Hill Station Quarter Project. In 2021/22, a further £50,000 'One Public Estate funding' grant was received from Brighton & Hove City Council as reported in the Budget Management report to Cabinet on 13 September 2021. However, of this total, £25,000 was identified as a loan repayable to the Cabinet office as reported in this Outturn Report (refer para 20 ). This has also resulted in an overspend on a revenue project due to lower financing which is reported in Appendix D note 41 of this report). The balance on the reserve has been fully utilised in year for financing of this Revenue Project.
19. The Economic Recovery Fund High Streets Specific Reserve totalling £70,000 was set up from monies received from WSCC as reported in the Budget Management report to Cabinet 14 February 2022 to help meet additional costs arising. There has been no call on this Reserve in 2021/22 but will be used in 22/23.
20. 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 2021/22, leaving a balance of £2,588.
21. The Commercial and Services and Contracts Specific Reserve was created 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. The balance at the start of 2021/22 was £45,900. During the year £20,165 has been utilised on Depot feasibility work leaving a balance of £25,735 at 31 March 2022.
22. Reserve created at Outturn 21/22 totalling £10,047 (refer para 12 of this report)
23. 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 2021/22, the Reserve was fully utilised on Parking Enforcement investment costs.
24. Created to support the Car Park Strategy refresh in 2020/21. The balance in this Reserve at the start of the year was £17,253. There has been no call on this Reserve in 2021/22.
25. The Leisure Reserve was created to enable investment in the Council's Leisure Centres. The balance at the start of 2021/22 of £76,762 was to be used as part of the works to reopen the centres in 2021/22. There has been no call on this Reserve in 2021/22 but it can be used in 22/23.
26. 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. The balance at the start of the year was £113,140. £96,562 has been utilised on consultants and Masterplanning costs for Parks improvements leaving a year-end balance on this Reserve of £16,578.
27. 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. The balance on this Reserve at the start of the year was £57,905. There has been no call on this Reserve in 2021/22 but further work is planned to take place in the autumn of 2022. This reserve is intended to fund a long-term woodland regeneration project so will see incremental spend over a number of years.
28. SANG Maintenance Specific Reserve was created to hold SANG Maintenance contributions from developers. This is ringfenced to fund costs in future years. The balance on the Reserve stands at £44,805 at the start of the year. Contributions of £22,807 has been transferred to this reserve in year relating to the unspent SANG Maintenance budget as these contributions are ringfenced for future years costs. The balance on this Reserve as at 31 March 2022 stands at £67,612.

## Appendix C

29. 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. The balance on the Reserve stands at £500,000 at the start of the year which has been fully utilised in year to help cover the 2021/22 Leisure closure compensation costs to PfPL.
30. Set up to help meet the cost of Community Development related activities. The balance in this Reserve at the start of the year was £407,911. £178,918 has been utilised in -year on Community Development grants and Covid Recovery grants. The balance on the Reserve as year end stands at £228,993.
31. Reserve created to part-fund the upgrade of the existing CCTV system with additional contributions to be sought from partners. This Reserve has been fully utilised in year.
32. The Community Safety - Funding for All Reserve was created at Outturn 2016/17 to meet any future reductions in Mid Sussex Partnership funding. During the year £2,933 has been spent on financing of the Revenue Project for CCTV at East Court and Mount Noddy, leaving a balance of £113,067 at year end.
33. The WSCC Pool Business Rates Bicycle Funding Specific Reserve was approved at Outturn 2018/19. The balance at the start of the year was £113,374. £23,713 has been used for the LCWIP contract during 2021/22. The balance remaining at year end is £89,660.
34. The Community Volunteers Service (CVS) Specific Reserve was created at Outturn 2019/20 to provide additional grant requests resulting from the Covid-19 pandemic. The balance at the start of the year was £5,000. There has been no call on this Reserve in 2021/22.
35. 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. the balance at the start of the year was £100,000. £28,200 has been used in the year for costs of the MSDC Agreement on Net Carbon Emissions leaving a balance of £71,800 on this Reserve as at 31 March 2022.
36. Reserve created to fund the cost of purchasing and implementing the new property, asset maintenance and landscapes system. The balance at the start of the year was £7,763. There has been no call on this Reserve in 21/22.
37. Reserve created to fund planned asset maintenance works that were not able to be completed during the year. £93,000 was the balance in this Reserve at the start of the year. During the year £71,731 has been spend on Capital financing:(£41,500 for Council Chamber Modernisation project and £30,231 for Clair Park Pavilion Refurbishment RP) leaving a balance at year end of £21,269.
38. 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 21/22.
39. Created at Outturn 2017/18 to fund future Orchards improvements. The balance at the start of the year was £4,791,151. £151,410 has been utilised in 2021/22 on Development surveyor salaries (£68,264) and consultant costs for the Orchards Redevelopment feasibility studies (£83,146) leaving a balance of £4,639,741 as at 31 March 2022.
40. £100,000 transferred from General Reserve to create a Specific Reserve to resource the feasibility work relating to the Clair Hall Site as detailed in the report to Cabinet 20 December 2022. During the year £17,248 has been utilised on feasibility survey costs leaving a balance of £82,752 at 31 March 2022.
41. At Outturn, there is a request to add £13,000 to this Reserve as detailed in Table 1 note 1 of this report.
42. This was originally created to fund the bi-annual Icon system upgrade costs. The balance at the start of the year was £19,000. In 2021/22 £7,000 represented the last annual budgeted contribution due to the implementation of a new Cash Receipting System. During the year £14,000 has been spent on financing of the Revenue Project for the new Icon Management Replacement. The remaining balance will be utilised by 31 March 2023 to finance the remainder of this Cash Receipting System project that was slipped to 2022/23 earlier in the year.
43. Created at Outturn 20/21 to help cover the cost of the cash receipting implementation in 2021/22. Refer note 42 above. During the year this has been fully utilised on financing the revenue project.
44. Created to offset planned redundancy and job evaluation costs. A budgeted contribution of £392,000 was approved in the Corporate Plan and Budget 2021/22 to Council 3 March 2021 to assist with JE costs. A further contribution of £500,000 from General Reserve was approved as detailed in the Budget Management report to Cabinet 29 November 2021 to assist in the costs of the Management restructure. However, for transparency and monitoring purposes the £500,000 is now shown in a separate Management Restructure Specific Reserve as at Outturn 2021/22 (refer note 45 below). Therefore, the balance in the Reserve held for JE related costs as at 31 March 2022 totals £565,153.

## Appendix C

45. Refer note 44. This shows a contribution of £500,000 to help with the cost of the Management Restructure as explained in note 44. Of the £500,000, £338,618 has been utilised leaving a balance of £161,382 at year-end. The balance will be utilised in 2022/23.
46. Created to offset unbudgeted costs which may arise due to the uncertainty of the total cost of External Audit services. In 2021/22 £20,062 received for the Redmond review (refer para 25 of this report). This reserve has been fully utilised in year.
47. 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. There has been no utilisation of this Reserve during 2021/22.
48. 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. The balance at the start of the year was £251,793. A further contribution of £200,000 was transferred from General Reserve as reported in Budget Management Report to Cabinet 14 February 2022. £99,304 has been utilised in year being £34,389 for the Efficiency Review and £64,915 on the Public Realm Contract, leaving a balance remaining at year end totalling £352,488.
49. WSCC Covid 19 Test and Trace Contain Management Outbreak Fund (COMF) Specific Reserve created from West Sussex County Council (WSCC) monies received to assist with costs relating to mitigating against and management of local outbreaks of Covid 19. Contributions totaling £483,854 are detailed in the Budget Management Reports to Cabinet 26 July 2021 (£424,761) and Cabinet 14 February 2022 (£59,093). During the year £278,291 has been utilised on costs including staffing, EHO interventions, homelessness prevention, cleaning, covid safe youth activities, exercise referral and food partnership infrastructure. This leaves a balance of £205,563 at 31 March 2022.
50. Department of Health Covid 19 Test and Trace Contain Management Outbreak Fund (COMF) Specific Reserve created from Department of Health and Social Care grant monies received to assist with costs relating to mitigating against and management of local outbreaks of Covid 19. The contribution totaling £138,433 is detailed in the Budget Management Reports to Cabinet 26 July 2021. During the year this Reserve has been fully utilised on COMF homelessness prevention costs.
51. Budgeted contribution for the 21/22 pay award for employees earning less than £24k as detailed in the Corporate Plan and Budget 21/22 report to Council 3 March 2021. During the year this Reserve has been fully utilised to fund part of the £206,000 1.75% pay award pressure paid in March 2022.
52. 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 £255,513 and in 2021/22 further grant payments were received totalling £412,353 as detailed in the Budget Management Reports to Cabinet 26 July 2021, 13 September 2021 and 14 February 2022. Further contributions totalling £80,159 are reported in this Outturn report relating to LA Data sharing programme grant (£5,638); Council Tax Annexe Discount grant (£26,144); Transparency code grant (£8,103); BEIS New burdens Admin grant (£39,080); DWP Single HB Extract Management Info - New burdens (£512) and DWP Incapability Benefit Re-assess LEAP exercise - New burden grant (£682) (refer paras 15, 16, 17 and 22 of this report). £218,123 has been utilised on Employment project coordinator costs (£69,550) and other costs (£148,573) leaving £529,902 remaining at year-end.
53. The Covid-19 -Council Tax Hardship Fund was created to pay those in the Council Tax Support Scheme to the value of £200 per recipient. During the year there have been contributions totalling £107,395 which will help fund the cost of extending the scheme in 2021/22 as reported in the Budget Management report to Cabinet 26 July 2021. £108,396 has been utilised in year to cover MSDC's share of the cost of the scheme required to be transferred to the Collection Fund. This leaves a balance on this Reserve of £65,996.
54. Reserve created from Discretionary Track and Trace funding. The balance at the start of the year was £55,500. During the year there have been contributions totalling £100,500 as reported in the Budget Management report to Cabinet 14 February 2022. £68,000 has been utilised in year for Discretionary Track and Trace payments leaving a balance on this Reserve of £88,000.
55. At Outturn there is a request to transfer £54,806 to a Specific Reserve which was refunded from HM Courts in respect of Magistrate court costs. This will be held in the HM Courts and Tribunals Refund Specific Reserve to fund potential claims. Refer para 23 of this report for more detail.
56. Reserve created to enable future development in ICT and related customer service software and the balance remaining at the start of the year was £8,019. There has been no utilisation of this Reserve during 2021/22.
57. 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. There has been no utilisation of this Reserve during 2021/22.

## Appendix C

58. Created at Outturn 2019/20 from grant received at the end of 2019/20 to undertake work to improve cyber security. This Reserve has been fully utilised in year.
59. 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 (£707) being transferred to this reserve from General Reserve as a result of the 2021/22 final accounts exercise. Any utilisation in 2021/22 is to fund professional qualification subscriptions. This reserve has been fully utilised in 2021/22.
60. Land charges Development Specific Reserve created at Outturn 21/22 totalling £25,000 (refer para 18 of this report)
61. This reserve represents the annual contribution made from revenue to meet the future costs of District Elections. The balance at the start of 2021/22 was £45,994. During the year the Reserve was topped up by the annual budgeted sum of £46,244. This leaves a balance on this Reserve of £92,218.
62. This reserve totalling £40,576 at the start of 2021/22 holds the non-ring-fenced grants received from the Cabinet Office to cover the cost of the move to Individual Electoral Registration (IER). There has been no utilisation of this Reserve during 2021/22.
63. Hackney Carriage Unmet Demand Survey reserve created through an annual reserve contribution of £5,110 to fund the triennial cost of this survey. The balance on this Reserve was £10,085 at the start of 2021/22. There has been no utilisation of this Reserve during 2021/22. The balance on this Reserve at year-end stands at £15,195.
64. COVID19 preventative interventions Specific Reserve created from £150,000 grant received from WSCC in 2020/21. The balance at the start of the year was £135,583. This reserve has been fully utilised in 2021/22. On COVID 19 Public Health work.
65. Reserve created at Outturn 2020/21 from 'Mobile homes Fit and Proper Person Test Grant' received totalling £568. There has been no call on this Reserve in 21/22.
66. Reserve created at Outturn 2021/22 for £4,018 grant received for Implementing Legislation - Allergen Labelling for pre-packaged food. Refer para 21 of this report. There has been no call on this Reserve in 21/22.
67. Reserve created at Outturn 2021/22 for £7,200 Temporary Pavement Licencing Grant received as detailed in this Report (refer para 14 of the main report). There has been no call on this Reserve in 21/22.
68. 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. £98,016 was transferred to this reserve in 21/22. (refer Appendix B of this report for more detail). The balance remaining stands at £686,001.
69. 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 2021/22. In 2021/22 contributions totalled £22,145,956. Of the total contributions, £2,552,400 relates to renewable income transferred from the CFAA. £19,593,556 relates to DLUHC grants such as the NNDR1 Section 31 payments on account (£1,916,549), additional S31 Covid 19 grants (£14,232,945) and CARF Covid additional reliefs (£3,444,062) received in year. £9,162,409 has been utilised in 2021/22. £8,348,556 relates to the use of BRR to fund the RRS budgeted figure as part of the financing of the Corporate Plan 2021/22. £623,524 was used to finance the additional 2020/21 levy payment to DLUHC AND £190,329 represents the net financing of the Corporate Plan. This leaves a balance of £25,778,796 in this reserve at year end.
70. Reserve created from grant received from MHCLG in respect of funding Local Authority EU Exit. The balance at the start of the year was £18,515. There has been no call on this Reserve in 21/22.

Use of General Reserve in 2021/22					
Description	Balance at 01/04/2021 £'000	Contributions In Year £'000 y635	Utilised In Year £'000 y636	Balance at 31/03/2022 £'000	Notes
Unallocated Balance:	(4,121)				
Other Transfers (from) /to Specific Reserves		0	900		1
Local Authority Property Fund (LAPF) dividends **	0	0	19		2
Interest received / paid in 2021/22**	0	(175)	1		3
New Homes Bonus	0	(2,311)			4
Annual contribution to General Reserve for MCR and Drainage	0	(285)	0		5
Capital Financing	0	(7)	306		6
Financing of Revenue Projects in Capital Programme	0	(32)	435		7
Revenue Underspend 2021/22**	0	(144)	0		8
<b>Total Unallocated Balance</b>	<b>(4,121)</b>	<b>(2,955)</b>	<b>1,661</b>	<b>(5,415)</b>	
Historic Building Loans	(24)	0	0	(24)	9
Commuted Sums – Cemetery Maint.	(1)	0	0	(1)	
Commuted Sums – Open Spaces Maint.	(2,510)	0	0	(2,510)	
Commuted Sums – Culverts Maint	(101)	0	0	(101)	
SANG in perpetuity	(1,053)	(281)	0	(1,334)	10
<b>Total General Reserve</b>	<b>(7,811)</b>	<b>(3,235)</b>	<b>1,661</b>	<b>(9,385)</b>	

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

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

Notes:

- £900,000 has been moved to Specific Reserve as detailed in Specific Reserve notes 11, 40, 44/45 and 48 of this report. This included a £100,000 contribution from General Reserve to the Specialist Advice studies- Gatwick DCO Specific Reserve as reported in Budget Management Report to Cabinet 13 September 2021. It also includes a £500,000 contribution from General Reserve to the Job Evaluation / Redundancy (JE/VR) Specific Reserve as reported in Budget Management Report to Cabinet 29 November 2021 and £200,000 to the Efficiency Specific Reserve as detailed in Budget Management Report to Cabinet 14 February 2022. In addition, £100,000 was transferred to a Specific Reserve for the Clair Hall feasibility and appraisal studies as reported to Cabinet 20 December 2021.
- Refer paragraph 31 of the main report.
- Total interest received in 2021/22 of £174,818. Of this total £707 was transferred to the Employee Benefits Specific Reserve (refer Specific Reserves note 59 above). There is also a small contribution of £472 relating to reduced PWLB interest.
- £2,311,309 New Homes Bonus monies have been received in 2021/22. This forms part of General Revenue Reserves.
- This is the annual contribution budgeted to be paid to General Reserve for Major Capital Renewals (MCR).
- Being the amount utilised to finance the capital programme. The £7k contribution represents the amount transferred from Revenue to be applied to the financing of Capital projects.
- Being the amount utilised to finance the revenue projects in the capital programme. The £32k contribution represents the amount transferred from Revenue to be applied to the financing of Revenue projects.
- Revenue underspend 2021/22 transferred to General Reserve.
- Relates to transfer to/from General reserve relating to part repayment of Historic building loans.
- Earmarked reserve to help meet costs of SANG. In 2021/22, £280,525 has been added to this reserve.

## Appendix D Supporting

<b>Capital Projects Outturn 2021/22</b>						
Scheme Description	2021/22 Original Budget £'000	2021/22 Revised Budget £'000	2021/22 Outturn £'000	Variance on Revised Budget £'000	Category	Notes
<b>Housing</b>						
Temporary Accommodation	2,800	2,800	1,070	(1,730)	A	1
Affordable Housing	1,000	440	400	(40)	A	2
<b>Total Housing</b>	<b>3,800</b>	<b>3,240</b>	<b>1,470</b>	<b>(1,770)</b>		
<b>Planning Policy</b>						
Goddards green Sewage Treatment Works	0	0	3,569	3,569	D	3
Burgess Hill Place and Connectivity Programme	0	2,738	1,515	(1,223)	A	4
<b>Total Planning Policy</b>	<b>0</b>	<b>2,738</b>	<b>5,084</b>	<b>2,346</b>		
<b>Commercial services and Contracts - Cleansing Services</b>						
Purchase of Green Bins	30	20	19	(1)	A	
<b>Total Commercial services and Contracts - Cleansing Services</b>	<b>30</b>	<b>20</b>	<b>19</b>	<b>(1)</b>		
<b>Commercial services and Contracts -Landscapes and Leisure</b>						
Bolney Recreation Ground( Batchelor's Field) Playground Improvements	0	0	30	30	C	5
Petanque Rink construction, Marle Place Recreation Grd, Bhill	0	30	22	(8)	A/B	
<u>Playground Improvements</u>						
Forest Field, Haywards Heath	0	60	4	(56)	A	6
Turners Hill Recreation Ground	0	60	43	(17)	A	7
St Andrews Play Area, Burgess Hill	0	73	65	(8)	A	
Scaynes Hill Recreation Ground Playground Equipment	0	43	44	1	C	
<b>Total Commercial services and Contracts -Landscapes and Leisure</b>	<b>0</b>	<b>266</b>	<b>208</b>	<b>(58)</b>		
<b>Corporate Estates &amp; Facilities</b>						
Council Chamber Modernisation	0	146	153	7	C	
Heating works Phase 3	106	139	141	2	C	
Replace intruder alarms, Oaklands	0	33	0	(33)	A	8
Resurface Queensway car park, East Grinstead	0	41	54	13	C	9
Partial Resurfacing of Oaklands car park, HH	34	34	40	6	C	
Finches Field Community Building Pavilion & Car Park	0	1	0	(1)	B	
Oaklands Window Replacement	0	4	0	(4)	B	
Oaklands Window Replacement Phase IV	145	175	173	(2)	B	
Disposal of Handcross car park	0	2	2	0		
Hurst Farm Development costs	0	34	15	(19)	B	10
St John's Park - Burgess Hill Pavilion Improvements	0	1	1	0		
St John's Park - Burgess Hill Playground Improvements	30	30	0	(30)	A	11
Cuckfield Rec Pavilion refurbishment	0	35	30	(5)	B	
Martlets Hall Demolition and Car Park Extension	0	0	4	4	C	
Burgess Hill Library Demolition works	0	0	(5)	(5)	B	
<b>Total Corporate Estates and Facilities</b>	<b>315</b>	<b>675</b>	<b>608</b>	<b>(67)</b>		

## Appendix D

<b>Capital Projects Outturn 2021/22</b>						
Scheme Description	2021/22	2021/22	2021/22	Variance on	Category	Notes
	Original	Revised	Outturn	Revised		
	Budget	Budget		Budget		
	£'000	£'000	£'000	£'000		
<b>Digital and Technology Services</b>						
Workstation replacement programme	50	67	23	(44)	A/B	12
Supporting Infrastructure Refresh	0	0	(4)	(4)	B	
Host Replacement- Production farm and DMZ	0	55	41	(14)	A	13
Fibre Channel Switch Replacement	0	36	27	(9)	A	
Replacement Document Management	50	0	0	0		
Oaklands Wifi Refit	50	50	40	(10)	A	14
Local Full Fibre Network	0	0	4	4	C	
Rural Connectivity Programme	0	3,182	2,184	(998)	A	15
Research and Innovation Fibre Ring (RIFR)	0	612	212	(400)	A	16
<b>Total Digital and Technology Services</b>	<b>150</b>	<b>4,002</b>	<b>2,527</b>	<b>(1,475)</b>		
<b>Environmental Health</b>						
Disabled Facility Grants	900	1,409	868	(541)	A	17
Air Quality Monitoring Station	0	18	0	(18)	A	18
<b>Total Environmental Health</b>	<b>900</b>	<b>1,427</b>	<b>868</b>	<b>(559)</b>		
<b>Total Programme</b>	<b>5,195</b>	<b>12,368</b>	<b>10,784</b>	<b>(1,584)</b>		
<b>Projects brought forward in the year</b>						
East Grinstead Rugby Football junior clubhouse imp - s106s	0	0	21	21	D	19
Lindfield Cricket Club Pavilion Extension	0	0	5	5	D	20
Ansty Village Centre Trust - community Centre & sports facility	0	0	134	134	D	21
Burgess Hill TC public arts trail Green Circle	0	0	1	1	D	22
Worth PC cricket square renovation & rainwater harvesting	0	0	3	3	D	23
Traffic Calming Project -SID & Village Gateways - Albourne PC	0	0	2	2	D	24
Ashenground Community Centre - Covid secure measures	0	0	1	1	D	25
The Ark Turners Hill building upgrade - Turners Hill PC	0	0	3	3	D	26
Court Bushes Community Hub decking - Hurstpierpoint & S C PC	0	0	16	16	D	27
Angela Fox Nature Garden planting- Cuckfield PC Comm Gdn	0	0	5	5	D	28
Digital cabling new community building east of Kingsway	0	0	1	1	D	29
Ashenground Community Centre - LED Lighting	0	0	6	6	D	30
Bowers Place Playground Roundabout - Worth PC	0	0	9	9	D	31
Bolnore Village Community Partnership CCTV	0	0	5	5	D	32
Barn Cottage Pavilion Refurbishment - Sussex Clubs4YoungPeople	0	0	2	2	D	33
Reeds Lance Sayers Common play equipment - HPP & S C PCC	0	0	19	19	D	34
Bus Shelter Pease Pottage - Slaugham PC	0	0	11	11	D	35
<b>Total Projects brought forward in the year</b>	<b>0</b>	<b>0</b>	<b>244</b>	<b>244</b>		
<b>Grand Total</b>	<b>5,195</b>	<b>12,368</b>	<b>11,028</b>	<b>(1,340)</b>		

## Appendix D

Revenue Projects Outturn 2021/22						
Scheme Description	2021/22 Original Budget £'000	2021/22 Revised Budget £'000	2021/22 Outturn £'000	Variance on Revised Budget £'000	Category	Notes
Drainage works	0	75	26	(49)	B	36
About the Place Public Arts Project	0	10	4	(6)	A	
CCTV at East Court and Mount Noddy	0	43	14	(29)	A	37
Keymer Brick & Tile Community Building - minor alterations	0	4	0	(4)	A	
Income Management Replacement System	0	51	51	0		
Installation of electronic access gates- John Pears Recreation Ground Tennis courts, Ashurst Wood	0	6	6	0		
Clair Park Pavilion Refurbishment	0	75	70	(5)	B	
Beech Hurst Gardens Tennis Court Electronic Access Gates	0	0	5	5	C	
Beech Hurst Gardens bowling Green Fencing	0	0	17	17	C	38
Lindfield Common Play Area Surface Improvements works	0	16	16	0		
<b>ICT</b>	0					
Telephony System replacement (hardware)	0	22	6	(16)	A	39
Network Infrastructure Maintenance Project	20	20	2	(18)	A	40
<b>MCR</b>						
Refurbishment of Committee Room	68	105	106	1	C	
Refurbishment of Oaklands Meeting Room	30	0	0	0		
Resurfacing Oaklands Car Park, Haywards Heath	0	9	9	0		
<b>Council Priority Projects</b>						
Burgess Hill Station Project	0	73	58	(15)	B	41
Centre for Outdoor Sport (Master Planning)	245	0	0	0		
<b>Total Revenue Projects</b>	<b>363</b>	<b>509</b>	<b>390</b>	<b>(119)</b>		
<b>Grand Total for Revenue and Capital Projects 2021/22</b>	<b>5,558</b>	<b>12,877</b>	<b>11,418</b>	<b>(1,459)</b>		

### Notes:

1. Temporary Accommodation: 4 properties were purchased in 2021/22. Costs include required works to enable occupation of these properties. Valuation costs have been incurred on a further acquisition that is due to complete in 2022/23. Further properties will be identified in due course. The balance of £1,730k will be slipped to 2022/23.
2. Affordable Housing: £40k previously expected to be paid for Rough Sleepers grant will now slip to 2022/23.
3. Goddard's Green Sewage Treatment Works: Work completed on this project in 2021/22. The costs are unbudgeted and funded from Housing Infrastructure funds (HIF) with the final claim made in September 2021.
4. Burgess Hill Place and Connectivity Programme £1,223k underspend. Works are underway. As previously reported to Members the whole project, totalling £6,839m will span a five-year period. Increases to the programme total were included in the Budget Management report to Cabinet 26th July and 13th September 2021 to reflect the latest phasing of these works. This project is funded entirely through the West Sussex County Council Local Growth Fund (LGF) from Coast to Capital Local Enterprise Partnership grant, Homes England Grant and s106s. Covid has had an impact on the construction industry and supply chains and this has resulted in delays to project delivery which will mean that the remaining budget of £1,223k will be slipped to 2022/23.
5. Bolney Recreation Ground (Batchelor's Field) Playground Improvements (£30k overspend). The budget of £32k was slipped to 22/23 as reported in Budget Management Cabinet 29 November 2021 because works were due to be completed in Spring 2022/23. However, ground conditions have since allowed this work to be completed in 2021/22. The budget for 2022/23 will be amended to reflect this.
6. Playground Improvements -Forest Field, Haywards Heath (£56k underspend). Project delays due to impact of Covid on capacity. Public consultation completed, tender for design and build underway. Currently reviewing project scope in light of increased costs. Balance to be Slipped to 2022/23.

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7. Playground Improvements - Turners Hill Recreation Ground (£17k underspend). Project delays due to impact of Covid on capacity. Public consultation completed, tender for design and build underway. Final element (half pipe) installed April 2022. Slippage to 2022/23.
8. Intruder Alarm Upgrade -£33k underspend. Some initial works carried out. Currently finalising updated requirements based on investigative surveys and establishing contractors required to carry out different work areas. Project potentially to be combined with CCTV Digital project in 22/23. Budget to be slipped to 2022/23.
9. Resurface Queensway car park, East Grinstead £13k overspend. Improvement works to this car park were completed in April 2021- Retention held. The project was overspent due to increases in costs and additions to the scheme since the original budget was agreed.
10. Hurst Farm Development Costs £19k underspend – As reported in the Budget Management Report to Cabinet 29 November 2021 the project total was increased to cover planning and environmental consultant's fees estimated to be £34k. The project has now closed and final accounts from consultants totalled less than expected.
11. St John's Park - Burgess Hill Playground Improvements. £30k underspend This project is on hold awaiting results from play master plan. The budget will be slipped to 2022/23.
12. Workstation replacement programme – (£44k underspend). Saving this year following the increased device refresh last year when moving all staff into mobile working technology. Small amount of slippage required due to delayed delivery of goods totalling £10k. Remainder of budget (£34k) is to be reported as an underspend.
13. Host Replacement- Production farm and DMZ (£14k underspend). Final stage of project delayed due to other works due to finish now by July. Remaining budget to slip to 2022/23.
14. Oaklands Wifi Refit. (£10k underspend). Rollout of hardware complete, final configuration and bedding in phase under way. Issues with cabling supplier availability to finish final leg of project means that the remaining budget will need to be slipped to 2022/23.
15. Rural Connectivity Programme (RCP) (£998k underspent) Design and contract cost phase completed through SCAPE framework. Build commenced late October. All spend is funded by the Coast to Capital LEP. The underspend is due to a pending final invoice from the contractor for works due to be completed. Remainder of budget to slip into 2022/23.
- ~~16.~~ Research and Innovation Fibre Ring (RIFR) (£400k underspent) Design completed. Contract cost phase underway. All spend is funded by Brighton & Hove City Council (BHCC). The underspend is due to costs being reduced through the use of PIA (Physical Infrastructure Access) to deliver some of the network. This uses existing duct where it is suitable and available. Remainder of budget to slip into 2022/23.
17. Disabled Facility Grants (DFG) (£541k Underspend). This is a demand-led Housing adaptations service. The balance of £541k will be slipped to 2022/23.
18. Air Quality Monitoring Station no spend to date. Currently waiting for UKPN to provide the power supply and once this is completed, contractors are ready to carry out the installation. Budget to slip to 2022/23.
19. Payment of Formal Sport contributions (P35/501c £7,912.67, P35/602e £4,012.30, P35/632b £3,335.04, P35/633b £6,204.65 & P35/694 £18,163.09) S106 monies to East Grinstead Rugby Football Club towards the junior clubhouse roof and terrace refit, to reconfigure changing rooms, refurb outdoor tennis courts and to create 5-a-side football area, as agreed by the Cabinet Grants Panel on 18th June 2019 (refer MIS 25 21st June 2019).
20. Payment of Formal Sport contribution (P35/662 £4,967.51) 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).
21. Payment of Local Community Infrastructure (LCI) contributions (PL13-000965 £2,927.47, PL12-001421 £2,117 & P35/723 £16,959), Formal Sport contributions (PL12-001068 £4,420 & PL12-001307 £7,732.53), Community Buildings contributions (PL12-001613 £40,000, PL12-001393 £31,800.70 & PL12-001613 £28,199.30) S106 monies to Ansty Village Centre Trust towards a community centre and sports facility, as agreed by the Cabinet Grants Panel 30th May 2013, Cabinet Grants Panel 29th October 2019, Cabinet Grants Panel 19th October 2020 & Cabinet 8th February 2021 (refer MIS 44 30th October 2019 & MIS 42 19th October 2020).
22. Payment of Miscellaneous contribution (P35/491 £939.29) S106 monies to Burgess Hill Town Council for a Public Arts Trail on the Green Circle, as agreed by Cabinet Grants Panel on 12th October 2016 (refer MIS 42 14<sup>th</sup> October 2016).
23. Payment of Formal Sport contribution (P35/728 £2,780) 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 4th December 2019).
24. Payment of Total Access Demand (Sustainable Transport) contribution (P35/572 £2,579.55) S106 monies to Albourne PC towards Traffic Calming Project-SID & Village gateways as agreed by the Cabinet Member for Housing and Planning on 22<sup>nd</sup> July 2020 (refer MIS 29 22<sup>nd</sup> July 2020).

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25. Payment of Community Buildings contribution (PL12-001082 £902) S106 monies to Ashenground Community Centre towards Covid secure facility improvements, as agreed by the Cabinet Grants Panel on 19th October 2020 (refer MIS 42 21st October 2020).
26. Payment of Community Buildings contribution (P35/762 £2,960.82) S106 monies to Turners Hill Parish Council to carry out further improvements to The Ark community building, Mount Lane, Turners Hill, as agreed by the Cabinet member for community in January 2022 (refer MIS 3 19th January 2022).
27. Payment of Community Buildings Contributions (P35/787 £10,998 & £5,151) S106 monies to Hurstpierpoint & Sayers Common Parish Council toward additional costs incurred to install external decking at the Court Bushes Community Hub, as agreed by the Cabinet Member for Community on 17<sup>th</sup> February 2021 & 1st December 2021 (refer MIS 7 17<sup>th</sup> February 2021 & MIS 48 1st December 2021).
28. Payment of Local Community Infrastructure (LCI) contributions (P35/708 £4,790) S106 monies to Cuckfield Parish Council for the first phase of planting in their Community Garden (Angela Fox Nature Garden), as agreed by the Leader on 21st June 2021 (refer MIS 25 23rd June 2021).
29. Payment of Community Building contributions (P35/543 £995) S106 monies to Persimmon Homes to install digital cabling equipment at the new community building being constructed, as agreed by the Cabinet Member for Community on 25th August 2021 (refer MIS 34 26th August 2021).
30. Payment of Community Building contributions (PL12-001082 £3,396 and PL13-002860 £2,418) S106 monies to Ashenground community centre towards the cost of the installation of LED lighting, as agreed by the Cabinet Grants Panel on 28th June 2021 (refer MIS 26 30th June 2021).
31. Payment of Play Space contributions (P35/323 £0.81, P35/475 £293, P35/728 £8,226.19 & £362.86) S106 monies to Worth Parish Council to install an inclusive roundabout at Bowers Place Playground, as agreed by the Cabinet Member for Environment and Service Delivery on 23rd June 2021 & 4 August 2021 (refer MIS 25 23rd June 2021 & MIS 31 4 August 2021).
32. Payment of Local Community Infrastructure (LCI) contributions (P35/757 £5,155) S106 monies to Bolnore Village Community Partnership toward the cost of upgrading the CCTV system to improve security and public safety at The Woodside Pavilion and surrounding area, as agreed by the Cabinet Grants Panel on 25th October 2021 (refer MIS 43 27th October 2021).
33. Payment of Community Building contributions (P35/594 £559.45 & P35/641 £1,489.95) S106 monies to Sussex Club for Young People to extend and refurbish the pavilion at Barn Cottage, as agreed by the Cabinet Grants Panel on 28th June 2021 (refer MIS 26 30th June 2021).
34. Payment of Play contributions (PL3-000016 £18,573.24) S106 monies to Hurstpierpoint & Sayers Common Parish Council to install new play equipment at Reeds Lane Recreation Ground, as agreed by the Cabinet Member for Environment and Service Delivery on 15th September 2021 (refer MIS 37 15th September 2021).
35. Payment of Local Community Infrastructure (LCI) contributions (PL3-000303 £11,118.75) S106 monies to Slaugham Parish Council to replace the bus shelter at the junction of Old Brighton Road, Horsham Road Pease Pottage, as agreed by the Cabinet member for Housing and Planning on 19th January 2022 (refer MIS 3 19th January 2022).
36. Drainage works RP (£49K underspend). The underspend is due to planned improvement to the culvert trash screen adjacent to East Grinstead Town Football Club being postponed as being reviewed as part of the Public Realm contract.
37. CCTV at East Court and Mount Noddy Project is now 90% complete, awaiting dates from the utilities company to connect but the infrastructure is largely complete so should see full spend shortly. Remaining budget to be slipped into 2022/23.
38. Beech Hurst Gardens bowling Green Fencing (£17k overspend as no budget) However, costs approved in report to Charity trustees 30th June 2021 agreed £20,000 funded from Beech Hurst Trust Fund. This project is now complete so any remaining funds can be uncommitted as price came in cheaper than estimated.
39. Telephony System Replacement (Hardware) RP (£16k underspend) Phase 1 (migration & implementation) complete. Phase 2 (enhancement & development) slipped into 21/22 in line with customer journey review and developments). £180,000 now slipped to 2022/23 Cabinet 13 September 2021 to respond to service redesign following covid recovery. Phased to complete following management team restructure to flexi with redeveloping needs of the business - slip all remaining budget into 2022/23.
40. Network Infrastructure Maintenance Project (£18k underspend). Several activities around cabling renewal not started due to poor supplier availability - slip all remaining budget into 2022/23.

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41. Burgess Hill Station Project (shows £15k underspend against Budget of £73k but available financing only totalled £48k meaning a shortfall of £10k against actual spend in 21/22 of £58k). To explain further, this project was originally entirely externally funded through One Public Estate Programme funding, held in specific reserves. However, conditions requiring repayment of £25k as part of a loan agreement has reduced the project financing held in Specific Reserve to £48k with the balance of spend of £10k met from General Reserve. No further spending will take place on this project in 22/23.