

# Appendix A

<b>Pendle Borough Council</b> <b>General Fund Revenue Budget 2020/21</b> <b>Provisional Outturn - <u>Pre Slippage</u></b>					
	2020/21 Revised Budget	Budget Adjustments	2020/21 Approved Budget	2020/21 Projected Outturn	Projected Variance from Budget
	1	2	3	4	5
<b><u>Departmental Net Cost Of Services</u></b>					
1 Directorate	(1,499,200)	-	(1,499,200)	(1,860,237)	(361,037)
2 Financial Services	5,460,250	(132,750)	5,327,500	4,166,669	(1,160,831)
3 Democratic and Legal Services	1,057,540	-	1,057,540	944,229	(113,311)
4 Planning, Ec Dev & Regulatory Services	1,155,510	14,210	1,169,720	844,385	(325,335)
5 Environmental Services	5,012,850	(31,780)	4,981,070	4,725,872	(255,198)
6 Housing, Health & Engineering	2,190,230	-	2,190,230	1,744,481	(445,749)
7 Liberata Services	-	-	-	-	-
8 - Estates and Property Services	194,480	-	194,480	131,463	(63,017)
9 - Information Services	-	17,690	17,690	(12,490)	(30,180)
10 - Revenue Services	1,943,170	-	1,943,170	2,315,982	372,812
11 - Human Resources	99,430	(30,710)	68,720	60,135	(8,585)
12 <b>Total Net Cost of Services</b>	<b>15,614,260</b>	<b>(163,340)</b>	<b>15,450,920</b>	<b>13,060,489</b>	<b>(2,390,431)</b>
<b><u>Corporate Income and Expenditure</u></b>					
13 Revenue Contribution to Capital	80,000	107,560	187,560	187,560	-
14 Minimum Revenue Provision	479,440	-	479,440	479,440	0
15 External Interest Payable	679,410	-	679,410	682,509	3,099
16 Amortised Premium and Discounts	14,970	-	14,970	14,973	3
17 Depreciation	(1,467,000)	-	(1,467,000)	(1,466,993)	7
18 Interest and Investment Income	(40,000)	(57,250)	(97,250)	(116,068)	(18,818)
19 Repayments of Principal	7,900	-	7,900	7,897	(3)
20 New Homes Bonus	(438,480)	-	(438,480)	(438,683)	(203)
21 New Burdens - LA Allocations	-	-	-	(1,445)	(1,445)
22 Levy/Surplus Allocation	-	-	-	561	561
23 Council Tax Freeze Grant	-	-	-	-	-
24 Business Rates - Tax Income Guarantee	-	(314,710)	(314,710)	(314,713)	(3)
25 Business Rates - Section 31 Grant	(4,644,580)	(376,320)	(5,020,900)	(5,020,902)	(2)
26 Business Rates - Payment of Levy	41,660	-	41,660	41,660	0
27 <b>NET REVENUE EXPENDITURE</b>	<b>10,327,580</b>	<b>(804,060)</b>	<b>9,523,520</b>	<b>7,116,285</b>	<b>(2,407,235)</b>
<b><u>Contribution to/(from) Reserves</u></b>					
28 Revenue Expenditure Reserve	(217,530)	(7,000)	(224,530)	(224,530)	-
29 Renewal and Repair Reserve	(50,000)	-	(50,000)	(50,000)	-
29 Local Development Framework	(50,000)	-	(50,000)	(50,000)	-
30 Risk Management	-	(7,210)	(7,210)	(7,210)	-
31 External Funding Receipts	(7,500)	(10,000)	(17,500)	(17,500)	-
32 Change Management Reserve	(10,000)	-	(10,000)	190,000	200,000
33 Pensions Reserve	(69,620)	-	(69,620)	(69,620)	-
34 Business Growth Incentive Reserve	-	(12,000)	(12,000)	(12,000)	-
35 ICT Strategy Reserve	-	149,240	149,240	149,240	-
36 Community Projects Reserve	(30,380)	-	(30,380)	(30,380)	-
37 Business Rates Volatility Reserve	609,560	691,030	1,300,590	1,300,591	1
38 Staff Development.MODAP Reserve	(2,040)	-	(2,040)	(2,040)	-
39 COVID19 Response Reserve	1,029,800	(1,029,800)	-	-	-
40 Sec31 Receipts in Advance Reserve	3,445,580	-	3,445,580	3,445,580	-
41 <b>NET EXPENDITURE</b>	<b>14,975,450</b>	<b>(1,029,800)</b>	<b>13,945,650</b>	<b>11,738,416</b>	<b>(2,207,234)</b>
42 Contribution to/(from) Budget Support Reserve	(1,705,980)	1,029,800	(676,180)	1,531,048	2,207,228
43 <b>BUDGET REQUIREMENT</b>	<b>13,269,470</b>	<b>-</b>	<b>13,269,470</b>	<b>13,269,464</b>	<b>(6)</b>

## Closedown of Accounts 2020/21 Budget Slippage from 2020/21 to 2021/22

Ref	Budget Heading	£
<b>Approved under Delegated Authority</b>		
1	Material for Environmental Action Group	420
2	Contribution towards costs of Burnley and Pendle CVS	750
3	Mayor's Civic Event	1,000
4	Pendle Women's Refuge - Other Expenses	1,590
5	Swindon Playing Field - Grounds Maintenance	2,000
6	Pendle Community Safety Youth Provision	2,820
7	Cycleways/Consultants Fees	3,000
8	Grounds Maintenance on Local Nature Reserves	3,220
9	Parks : Barrowford/Grounds : R & M : Day to	3,500
10	Athol Street project funding from LCC Feb 2014	4,000
11	Contribution towards Alley Gates	5,080
12	Unused IEG grant	7,230
13	Building Control Advice	8,500
<b>For Approval</b>		
14	Cotton Tree - slippage to 21/22	20,000
15	Climate Change Action Fund	50,000
16	Funding for Interim/Temporary Staff - Finance	90,000
17	Residual Homelessness Budget provision	93,340
18	Re-Opening the High Street Funding (Town Centres)	102,370
19	Provision of Cemetery Vaults	103,800
20	Balance of Pendle Leisure Trust for Covid Contingency	827,000
21	<b>Total to Revenue Expenditure Reserve</b>	<b>1,329,620</b>
22	Covid funding slippage to 21/22	314,060
23	Staff Training and Modern Apprenticeships	30,710
24	Development of Local Plan (Reimburse Local Plan Reserve)	33,680
25	<b>Total Slippage</b>	<b>1,708,070</b>

# Appendix C

## General Fund Revenue Budget - Provisional Outturn 2020/21 Detailed Cost Centre Analysis

Departmental Net Cost Of Services	Code	2020/21 Approved Budget	2020/21 Projected Outturn	Variance from Budget
CCTV	B0101	-	-	-
Community Based Projects	B0102	28,090	33,477	5,387
COVID Response	B0103	(1,904,000)	(1,903,988)	12
Directorate	B01SA1	-	10,274	10,274
<b>Directorate</b>		<b>(1,875,910)</b>	<b>(1,860,237)</b>	<b>15,673</b>
Subscriptions	B1101	37,800	41,386	3,586
Donations	B1102	99,230	92,533	(6,697)
Financial Services Costs	B1103	167,790	11,098	(156,692)
Additional Allowances	B1104	163,570	161,077	(2,493)
Earby and Salterforth D Board	B1105	7,000	7,004	4
Burnley and Pendle Transport Co	B1108	-	-	-
Insurances	B1109	-	(12,778)	(12,778)
Facilities Operated by Pendle Leisure	B1110	2,325,750	2,315,640	(10,110)
Telephones	B1111	-	(10,332)	(10,332)
Contact Centre	B1112	-	-	-
Corporate Management	B1113	1,647,400	1,647,208	(192)
Service Area Holding Account	B11HA1	(37,980)	(39,564)	(1,584)
Service Area	B11SA1	(60)	(46,604)	(46,544)
<b>Financial Services</b>		<b>4,410,500</b>	<b>4,166,669</b>	<b>(243,831)</b>
Mayoralty and Member Services	B1201	680,000	664,194	(15,806)
Registration of Electors	B12021	121,060	113,806	(7,254)
Elections	B12022	115,590	88,783	(26,807)
Local Land Charges	B1203	48,430	42,365	(6,065)
Town Twinning & Civic Expenses	B1205	28,400	25,277	(3,123)
Print Unit	B1206	43,860	42,962	(898)
Service Area	B12SA2	11,970	(33,158)	(45,128)
<b>Democratic and Legal</b>		<b>1,049,310</b>	<b>944,229</b>	<b>(105,081)</b>
Building Control	B1301	152,480	139,930	(12,550)
Development Management	B1302	178,620	7,596	(171,024)
Planning Policy	B1303	241,410	240,757	(653)
General Environmental Enhancement	B1304	110,810	109,090	(1,720)
Licensing	B1305	39,390	29,553	(9,837)
Taxi Licensing	B1306	4,940	5,572	632
Tourism	B1307	82,480	67,262	(15,218)
Economic Development & Promotion	B1308	317,420	293,356	(24,064)

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## General Fund Revenue Budget - Provisional Outturn 2020/21 Detailed Cost Centre Analysis

		2020/21 Approved Budget	2020/21 Projected Outturn	Variance from Budget
Departmental Net Cost Of Services	Code			
Service Area	B13SA3	(10)	(48,731)	(48,721)
Planning, Ec Dev & Regulatory Services		1,127,540	844,385	(283,155)

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## General Fund Revenue Budget - Provisional Outturn 2020/21 Detailed Cost Centre Analysis

Departmental Net Cost Of Services	Code	2020/21 Approved Budget	2020/21 Projected Outturn	Variance from Budget
Street Cleansing	B1401	1,085,660	1,108,270	22,610
Domestic Waste Collection	B14021	1,332,460	1,371,882	39,422
Trade Waste	B14022	(27,280)	(200,725)	(173,445)
Recycling Initiatives	B14023	1,082,920	1,108,097	25,177
Conveniences	B1404	-	-	-
Luncheon Clubs	B1405	-	-	-
Social/Community Centres	B1406	2,300	4,344	2,044
Emergency Planning	B1408	68,130	57,487	(10,643)
Depot	B1410	(8,010)	28,493	36,503
Parks	B14111	205,050	236,121	31,071
Open Spaces	B14112	198,460	188,582	(9,878)
Playgrounds	B14113	125,300	114,476	(10,824)
Picnic Sites	B14114	15,160	15,019	(141)
Playing Fields	B14115	345,610	351,415	5,805
Parks Games	B14116	120,680	110,270	(10,410)
Cemeteries	B1412	(85,900)	(132,346)	(46,446)
Landscape Maintenance	B1413	(8,720)	(495)	8,225
Enforcement Team	B1414	343,470	336,836	(6,634)
Environmental Action Group	B1415	25,810	37,550	11,740
Countryside Access	B1416	47,030	39,894	(7,136)
Environmental Service Area	B14SA4	-	(49,300)	(49,300)
<b>Environmental Services</b>		<b>4,868,130</b>	<b>4,725,872</b>	<b>(142,258)</b>
Homelessness	B1701	168,130	145,305	(22,825)
Pendle Womens Refuge	B1704	51,370	50,852	(518)
Residential Environmental Health	B17126	595,230	599,254	4,024
Commercial Environmental Health	B17127	520,590	511,543	(9,047)
District Highways	B1714	192,110	189,254	(2,856)
Residual Highways	B1715	37,620	37,620	-
Car Parking	B1716	125,590	120,778	(4,812)
Passenger Shelters	B1717	14,300	13,111	(1,189)
Bus Stations	B1718	23,840	19,551	(4,289)
Land Drainage	B1719	121,540	123,277	1,737
Cycleways	B1720	54,370	54,638	268
Reclamation	B1721	26,480	19,284	(7,196)
Town Centres	B1722	38,780	76,464	37,684
Housing Health and Engineering Service Area	B17SA7	(20)	(216,450)	(216,430)
<b>Housing, Health &amp; Engineering</b>		<b>1,969,930</b>	<b>1,744,481</b>	<b>(225,449)</b>

# Appendix C

## General Fund Revenue Budget - Provisional Outturn 2020/21 Detailed Cost Centre Analysis

		2020/21 Approved Budget	2020/21 Projected Outturn	Variance from Budget
Departmental Net Cost Of Services	Code			
Service Area	B22LA2	(13,020)	(12,490)	530
Information Services		(13,020)	(12,490)	530

# Appendix C

## General Fund Revenue Budget - Provisional Outturn 2020/21 Detailed Cost Centre Analysis

Departmental Net Cost Of Services	Code	2020/21 Approved Budget	2020/21 Projected Outturn	Variance from Budget
Employment Schemes	B2111	18,060	18,060	(0)
Other Employee Issues	B2112	50,670	41,865	(8,805)
Service Area	B21LA1	(10)	211	221
<b>Human Resources</b>		<b>68,720</b>	<b>60,135</b>	<b>(8,585)</b>
Administrative Buildings	B2301	-	(12,074)	(12,074)
Estates and Properties	B2303	(30,360)	(48,053)	(17,693)
Markets	B2304	346,190	319,229	(26,961)
Industrial Estates	B2305	(121,350)	(121,730)	(380)
Service Area	B23LA3	-	(5,910)	(5,910)
<b>Estates and Property Services</b>		<b>194,480</b>	<b>131,463</b>	<b>(63,017)</b>
NNDR Cost of Collection	B2401	(24,620)	(33,646)	(9,026)
Council Tax	B2402	902,980	777,413	(125,567)
Council Tax Support	B2403	711,200	706,202	(4,998)
Rent Allowances	B2404	360,280	861,388	501,108
Housing Advances	B2406	(6,670)	(4,099)	2,571
Service Areas	B24LA4	-	8,723	8,723
<b>Revenue Services</b>		<b>1,943,170</b>	<b>2,315,982</b>	<b>372,812</b>
<b>Total Net Cost of Service</b>		<b>13,742,850</b>	<b>13,060,489</b>	<b>(682,361)</b>

### Corporate Income and Expenditure

Revenue Contribution to Capital	B3105	187,560	187,560	-
Minimum Revenue Provision	B3106	479,440	479,440	0
External Interest Payable	B3107	679,410	682,509	3,099
Amortised Premium and Discounts	B3108	14,970	14,973	3
Depreciation	B3109	(1,467,000)	(1,466,993)	7
Interest and Investment Income	B3110	(97,250)	(116,068)	(18,818)
Repayments of Principal	B3111	7,900	7,897	(3)
FRS17 Pensions	B3112	-	-	-
New Homes Bonus	B3123	(438,480)	(438,683)	(203)
New Burdens - LA Allocations	B3126	-	(1,445)	(1,445)
Levy/Surplus Allocation	B3127	-	561	561
Council Tax Freeze Grant		-	-	-
NNDR Tax Income Guarantee		(314,710)	(314,713)	(3)
Business Rates - S31 Grant (SBRR/Autumn Reliefs)	B3124	(5,020,900)	(5,020,902)	(2)
Business Rates - Payment of Levy	B3125	41,660	41,660	0

# Appendix C

## General Fund Revenue Budget - Provisional Outturn 2020/21 Detailed Cost Centre Analysis

		2020/21 Approved Budget	2020/21 Projected Outturn	Variance from Budget
Departmental Net Cost Of Services	Code	-	-	-
NET REVENUE EXPENDITURE		7,815,450	7,116,285	(699,165)



# Appendix C

## General Fund Revenue Budget - Provisional Outturn 2020/21 Detailed Cost Centre Analysis

Departmental Net Cost Of Services	Code	2020/21 Approved Budget	2020/21 Projected Outturn	Variance from Budget
<b><u>Contribution to/(from) Reserves</u></b>				
Budget Support Reserve	B4300	(676,180)	(177,022)	499,158
Revenue Expenditure Reserve	B3201	1,105,090	1,105,090	-
Renewal and Repair Reserve	B3217	(50,000)	(50,000)	-
Local Development Framework	B3208	(16,320)	(16,320)	-
Risk Management	B3207	(7,210)	(7,210)	-
External Funding Receipts Reserve	B3328	(17,500)	(17,500)	-
Change Management Reserve	B3212	(10,000)	190,000	200,000
Pensions Reserve	B3215	(69,620)	(69,620)	-
Business Growth Incentive Reserve	B3330	(12,000)	(12,000)	-
ICT Strategy Reserve		149,240	149,240	-
Community Projects Reserve	B3340	(30,380)	(30,380)	-
Business Rates Volatility Reserve	B3341	1,300,590	1,300,591	1
Staff Development / Modern Apprentice	B3337	28,670	28,670	-
COVID19 Response Reserve	B3344	314,060	314,060	-
Sec31 Receipts in Advance Reserve	B3347	3,445,580	3,445,580	-
<b>NET EXPENDITURE</b>		<b>13,269,470</b>	<b>13,269,464</b>	<b>(6)</b>
Contribution to/(from) Balances		-	-	-
<b>BUDGET REQUIREMENT</b>		<b>13,269,470</b>	<b>13,269,464</b>	<b>(6)</b>

# Appendix D

<b>Pendle Borough Council</b> <b>General Fund Revenue Budget 2020/21</b> <b>Provisional Outturn - <u>Post Slippage</u></b>					
	2020/21 Revised Budget	Budget Adjustments	2020/21 Approved Budget	2020/21 Projected Outturn	Projected Variance from Budget
	1	2	3	4	5
<b><u>Departmental Net Cost Of Services</u></b>					
1 Directorate	(1,499,200)	(376,710)	(1,875,910)	(1,860,237)	15,673
2 Financial Services	5,460,250	(1,049,750)	4,410,500	4,166,669	(243,831)
3 Democratic and Legal Services	1,057,540	(8,230)	1,049,310	944,229	(105,081)
4 Planning, Ec Dev & Regulatory Services	1,155,510	(27,970)	1,127,540	844,385	(283,155)
5 Environmental Services	5,012,850	(144,720)	4,868,130	4,725,872	(142,258)
6 Housing, Health & Engineering	2,190,230	(220,300)	1,969,930	1,744,481	(225,449)
7 Liberata Services					-
8 - Estates and Property Services	194,480	-	194,480	131,463	(63,017)
9 - Information Services	-	(13,020)	(13,020)	(12,490)	530
10 - Revenue Services	1,943,170	-	1,943,170	2,315,982	372,812
11 - Human Resources	99,430	(30,710)	68,720	60,135	(8,585)
12 <b>Total Net Cost of Services</b>	<b>15,614,260</b>	<b>(1,871,410)</b>	<b>13,742,850</b>	<b>13,060,489</b>	<b>(682,361)</b>
<b><u>Corporate Income and Expenditure</u></b>					
13 Revenue Contribution to Capital	80,000	107,560	187,560	187,560	-
14 Minimum Revenue Provision	479,440	-	479,440	479,440	0
15 External Interest Payable	679,410	-	679,410	682,509	3,099
16 Amortised Premium and Discounts	14,970	-	14,970	14,973	3
17 Depreciation	(1,467,000)	-	(1,467,000)	(1,466,993)	7
18 Interest and Investment Income	(40,000)	(57,250)	(97,250)	(116,068)	(18,818)
19 Repayments of Principal	7,900	-	7,900	7,897	(3)
20 New Homes Bonus	(438,480)	-	(438,480)	(438,683)	(203)
21 New Burdens - LA Allocations	-	-	-	(1,445)	(1,445)
22 Levy/Surplus Allocation	-	-	-	561	561
23 Council Tax Freeze Grant	-	-	-	-	-
24	-	(314,710)	(314,710)	(314,713)	(3)
25 Business Rates - Section 31 Grant	(4,644,580)	(376,320)	(5,020,900)	(5,020,902)	(2)
26 Business Rates - Payment of Levy	41,660	-	41,660	41,660	0
27 <b>NET REVENUE EXPENDITURE</b>	<b>10,327,580</b>	<b>(2,512,130)</b>	<b>7,815,450</b>	<b>7,116,285</b>	<b>(699,165)</b>
<b><u>Contribution to/(from) Reserves</u></b>					
28 Revenue Expenditure Reserve	(217,530)	1,322,620	1,105,090	1,105,090	-
29 Renewal and Repair Reserve	(50,000)	-	(50,000)	(50,000)	-
29 Local Development Framework	(50,000)	33,680	(16,320)	(16,320)	-
30 Risk Management	-	(7,210)	(7,210)	(7,210)	-
31 External Funding Receipts	(7,500)	(10,000)	(17,500)	(17,500)	-
32 Change Management Reserve	(10,000)	-	(10,000)	190,000	200,000
33 Pensions Reserve	(69,620)	-	(69,620)	(69,620)	-
34 Business Growth Incentive Reserve	-	(12,000)	(12,000)	(12,000)	-
35 ICT Strategy Reserve	-	149,240	149,240	149,240	-
36 Community Projects Reserve	(30,380)	-	(30,380)	(30,380)	-
37 Business Rates Volatility Reserve	609,560	691,030	1,300,590	1,300,591	1
38 Staff Development.MODAP Reserve	(2,040)	30,710	28,670	28,670	-
39 COVID19 Response Reserve	1,029,800	(715,740)	314,060	314,060	-
40 Sec31 Receipts in Advance Reserve	3,445,580	-	3,445,580	3,445,580	-
41 <b>NET EXPENDITURE</b>	<b>14,975,450</b>	<b>(1,029,800)</b>	<b>13,945,650</b>	<b>13,446,486</b>	<b>(499,164)</b>
42 Contribution to/(from) Budget Support Reserve	(1,705,980)	1,029,800	(676,180)	(177,022)	499,158
43 <b>BUDGET REQUIREMENT</b>	<b>13,269,470</b>	<b>-</b>	<b>13,269,470</b>	<b>13,269,464</b>	<b>(6)</b>