



2021/22

**Fourth Quarter
(Provisional Outturn)
Financial
Review**

1. Background and Introduction

- 1.1. In accordance with the Council's Financial Procedure Rules and recommended good practice, a quarterly financial report is presented to members. This is the fourth and final report for 2021/22.
- 1.2. The report summarises overall financial performance for 2021/22 with particular emphasis on the key sources of financial risk to the Council. Specific considerations are as follows:
 - **General Fund Revenue Account (Section 2)** – considers budgetary performance on the General Account by looking at variations in income and expenditure and the funding received by the Council.
 - **Efficiency and Rationalisation Programme (Section 3)** – considers progress in achieving the efficiency and rationalisation savings forecast for 2021/22.
 - **Alliance Environmental Services (Section 4)** – highlights the performance of the Council's Joint Venture Company providing Waste and Fleet services.
 - **Capital Programme (Section 5)** – provides an update to Members on progress against the Council's capital plan
 - **Treasury Management (Section 6)** – sets out the key statistics in terms of investments and borrowings;
 - **Revenue Collection (Section 7)** – considers progress-to-date in collecting the Council Tax, Business Rates and Sundry Debts.

2. General Fund Revenue Account

2.1. This section of the report considers the financial performance of the General Fund Revenue Account against budget by setting out variations in income and expenditure and funding received by the Council.

Service (with staff*)	2021/22 Budget	Provisional Outturn 2021/22	Variance	Contribution to / (Use of) Earmarked Reserves	Net Variance
	£	£	£	£	£
Alliance Leadership Team	432,030	404,440	(27,590)	-	(27,590)
Audit	97,810	93,759	(4,051)	-	(4,051)
ICT	702,760	726,147	23,387	-	23,387
Human Resources	52,360	61,278	8,918	-	8,918
Member Services	474,550	416,855	(57,695)	-	(57,695)
Property Services	875,500	933,404	57,904	(22,350)	35,554
Benefits	(144,280)	10,863	155,143	-	155,143
Planning Applications	233,400	48,109	(185,291)	-	(185,291)
Building Control	54,510	49,471	(5,039)	-	(5,039)
Customer Services	598,770	530,910	(67,860)	-	(67,860)
Legal Services	247,230	244,349	(2,881)	-	(2,881)
Electoral Services	97,790	46,267	(51,523)	37,293	(14,230)
Licensing and Land Charges	(210,970)	(215,700)	(4,730)	-	(4,730)
Regeneration	265,800	141,197	(124,603)	125,000	397
Communities and Cultural	343,560	311,691	(31,869)	(5,353)	(37,222)
Housing Strategy	158,100	14,504	(143,596)	138,297	(5,299)
Transformation	192,640	204,187	11,547	-	11,547
Community Safety and Enforcement	151,050	123,290	(27,760)	-	(27,760)
Finance Income & Procurement	363,670	349,004	(14,666)	-	(14,666)
Revenues	184,700	195,641	10,941	-	10,941
Corporate Finance*	1,534,200	2,140,871	606,671	(919,151)	(312,481)
Waste Collection	2,223,070	1,875,330	(347,740)	-	(347,740)
Street Scene	386,930	399,920	12,990	-	12,990
Leisure Services	462,050	242,758	(219,292)	(10,043)	(229,335)
Horticulture	539,400	526,012	(13,388)	(3,226)	(16,613)
Environmental Health	449,600	195,588	(254,012)	-	(254,012)
Net Total of Services	10,766,230	10,070,147	(696,083)		(1,355,617)
Net Interest	(319,010)	(323,012)	(4,002)		(4,002)
	10,447,220	9,747,135	(700,085)	(659,533)	(1,359,619)
Funding					
- external	(6,179,940)	(7,650,155)	(1,470,215)		(1,470,215)
- reserves contribution to/(from)					
general contingency	(256,080)	(256,080)	-		-
use of carry forward from 20/21	(14,160)	(14,160)	-		-
Earmarked – business rates	(3,989,340)	(3,615,420)	373,920		373,920
Earmarked - general	(7,700)	(659,533)	(651,833)	659,533	7,700
Projected (Surplus)/Deficit	-	(2,448,213)	(2,448,213)		(2,448,213)

** In previous quarters Staff costs were budgeted and recorded in Finance & Procurement. They were considered a corporate resource to be the main source of savings realised by the Authority's Efficiency and Rationalisation Programme, However to show the true use of resources by individual services it is necessary to include the actual staff costs incurred. Therefore the Quarter Four provisional outturn position includes the actual staff costs (and matching budgets) at the service level.*

2.2. A revenue budget of £10,433,060 was set for 2021/22. In accordance with Financial Procedure Rules, the roll forward of £14,160 in unused budgets from 2020/21 has been authorised.

Planning (£5,500): in respect of the development of the Local Plan in 2021/22

Member Services (£8,660): in respect of Member Initiative funds to be applied in 2021/22.

This brings the 2021/22 budget to £10,447,220

2.3. The table above shows how this budget has been allocated to services.

2.4. The provisional outturn on the General Fund Revenue Account for the year is £7,999,007. This represents a projected surplus for the year of £2,448,213.

2.5. There are seven areas of significant underspend (>£50,000):

- **Member Services (£57,695 underspend);** Savings across a number of budget heads such as policy consultations, civic transport, councillor expenses and initiatives.
- **Planning Applications (£185,291 underspend);** Savings of some £50,000 have accrued against policy and other budget heads. Application fee income has exceeded expectations by some £127,000 following receipt of a number of significant development requests.
- **Customer Services (£67,860 underspend);** savings have been generated across a number of budget heads owing to the change in working practices brought on by Covid-19. The adoption of IT solutions for communication within and without the council has reduced the demand for stationery, printing and postage producing a saving of £45,000 against their cumulative budget.
- **Corporate Finance (£312,481 underspend):** The payment by the Council of discretionary Covid support grants, to local businesses and residents, and the receipt of grant from Government to fund them were recorded as Corporate activities in the year. The net impact of these activities generated a £919,151 overspend which has been funded out of the earmarked reserve set up in 2020/21. The majority of underlying underspend that remains has arisen by a combination of internal savings and unbudgeted external contributions. The Authority's net efficiency and inflation budgets generated a £70,400 saving while spend on the wage bill was £85,700 below budget. Corporate Finance has also been the recipient of Government funding to support the administration costs incurred by the District issuing Covid 19 grants on their behalf. The time and effort involved was spread across the Authority's workforce so the credits have been taken at the Corporate level, with £126,590 received in relation to Business Support Grants and £36,360 in regard to Self-Isolation.

- **Waste Collection (£347,740 underspend);** £20,000 of the underspend is as result of asset sales being credited to the service. The remainder arises from a rebate of the AES management fee as a result of improved recycling basket of goods prices achieved. This more than offsets other budgetary pressures such as increased disposal costs.
- **Leisure Services (£229,335 underspend);** In anticipation of the contract providers requiring continuing support, as a result of the pandemic, substantial budget was returned to the service out of the District's efficiency pool. The call on these funds was significantly lower than the budget available resulting in the reported underspend.
- **Environmental Health (£254,012 underspend);** The response to Covid-19 has significantly impacted the nature and volume of work carried out in this service, as it was involved in both Track and Trace and Enforcement. However 'surge' funding of £112,000 from Central Government and £205,000 'contain management' grant received from Staffordshire County Council has left the service with an in-year surplus.

2.6. There is one area of significant overspend (>£50,000):

- **Benefits (£155,143 overspend);** The year has seen a significant contribution of £140,000 into the Authority's provision against not receiving back the benefit retrospectively judged to have been overpaid to claimants. The provision is calculated on the same basis each year with the annual charge reflecting the amount outstanding at the financial year end. Should repayments in future years exceed expectations then that will be reflected in reduced bad debt provisions.

2.7. The £4,002 underspend on net interest costs is detailed in section 6.

2.8. The level of funding for the year is £1,088,594 above that budgeted due to the following:

External Funding: (£1,470,215)

- Business Rates Retention (£1,406,695 additional funding):
 - The Council is to receive **£1,786,337** in additional S31 grants in the year due to continuation of Extended Retail and Nursery Discounts to respond to the covid-19 situation – at the time of budget setting central government had not confirmed these reliefs. Accounting practice dictates that these grants are treated as general fund revenue in the year. However, the extended reliefs impact the Collection Fund by increasing the deficit in the year, which will need to be distributed in future years, therefore this additional funding needs to be earmarked to accommodate this and cannot be used to support other services.
 - The Council's share of the business rates collection fund deficit to be distributed in 2022/23 is £906,580; this amount of the s31 funding will be put in to reserves at the end of this year to be drawn down in 2022/23 to smooth the effect between years.

- An increase of **£322,518** in the net levy payable on growth to the Staffordshire Business Rates Pool is currently forecast compared to the budgeted amount. This is due to fluctuations in the level of growth affected by the provision for appeals.

Part of the levy payment savings achieved as member of the pool are dependent on the performance of the whole pool and can only be estimated at year end. The pool has now advised the draft final amount due for the previous year (subject to completion of external audits), this is **£57,124** greater than the accrued amount, which will further offset the estimated surplus Business Rates Retention in the current year.

Net Movement in Reserves (£270,240 budgeted use of contingency and £277,913 actual use of earmarked)

- The original budget for 2021/22 assumed a £256,080 use of general fund contingency which was increased to £270,240 following approval to use £14,160 carried forward from 2020/21.
- The outturn reported in table 2.1 assumes that the £270,240 use of contingency reserves included in the 2021/22 budget was made. In practice however owing to the general fund surplus generated in the year there has been an actual contribution to reserves of £2,177,973 (£2,448,213 - £270,240) – see Section 2.9
- The budgeted use of earmarked reserves was £7,700 for service activities and £3,989,340 to support the Collection Fund income derived from Business Rates.
- As reported in table 2.1 the actual use of service earmarked reserve at £659,533 was £651,833 more than the £7,700 budgeted. In contrast at £3,615,420 the use of earmarked reserves to support business rates income was £373,920 less than originally budgeted. Overall resulting in a net £277,913 use of the Authority's earmarked reserves during the year.

Earmarked

- Property Service £22,350 use: monies drawn from reserve earmarked for Climate Change initiatives to cover costs of asset energy audits.
- Electoral Services £37,293 contribution: this is the net contribution into the Election Equalisation Reserve earmarked to meet costs of future elections.
- Regeneration £125,000 contribution: An earmarked reserve set up to hold Levelling Up grant received from Central Government in 2021/22 to fund the District's bids for further national resources in the current financial year.
- Communities £5,353 use: net use of the Climate Change reserve to support activities in the year.
- Housing Strategy £138,297 contribution: Government funding targeted at reducing Domestic Abuse to the value of £31,297 has been earmarked for

future application. In addition £125,000 of excess funding received in year has been put into reserve to support the District's Homelessness function.

- Corporate Finance £919,151 use: during 2021/22 the District continued to make discretionary grants to local businesses and individuals to support them in the face of the on-going pandemic. A substantial proportion of these payments were funded out Government grants received in 2020/21 and earmarked for that purpose.
- Leisure Services £10,043 use: £3,961 has been drawn down from the Authority's Future Leisure reserve to fund in-year consultancy costs and £6,082 was used from another reserve to support a walking promotion initiative.
- Horticulture £3,226 use: this represents the net movement on a number of earmarked reserves that exist to smooth the funding of specific projects and activities.

General Fund Revenue Reserves

2.9 The provisional outturn for the year on the General Fund Revenue Account was a £2,448,210 surplus.

2.10 The surplus generated is calculated inclusive of the £270,240 contribution into general reserves budgeted for in 2021/22. The Council's 2021/22 capital programme was also part funded out of accumulated contingency reserves to the tune of £1,285,450. Therefore, the Authority's contingency reserves increased overall by £892,520 to £4,980,000.

2.11 The Authority's calculated minimum for its contingency reserve is £1,480,000. A review of the Authority's reserves has been performed to identify areas where earmarking for future projects was considered prudent while maintaining a satisfactory level for contingency. As a result the following moves into earmarked reserves are proposed;

- £60,000 added to an earmarked reserve to fund the District's Local Development framework
- £77,000 added to an earmarked reserve set aside to support with the costs associated with the Future Leisure Provision project
- £153,000 added to an earmarked reserve set aside to support with the delivery of Climate change related projects.
- £250,000 used to create a new reserve earmarked to provide a buffer against increasing inflationary pressures.
- £225,000 added to an earmarked reserve set aside to support the digital strategy.

- £600,000 to create a new Levelling-Up reserve to provide funds to help the Council meet any commitments arising from the bidding process.

2.12 The effect of these changes results in a balance on general fund reserves as at 31st March 2022 of £3.6million – which is £2.1million above new minimum contingency level. The current Medium Term Financial Plan approved in February 2022 assumed a General Fund contingency balance of £5.52m at the end of 2021/22. The Council expects to make a net contribution of £5,340 into general contingency reserves over the next four years 2022/23 – 2025/26

Carry Forward Request:-

2.13 The following requests for carry forward have been received:

- **Planning Policy - (£14,650):** carry forward of unspent budget in respect of the production costs of the Supplementary Planning Document.
- **Member Services – (£3,325):** carry forward of unspent budget in respect of initiatives to increase community engagement
- **Financial Services – (£4,200):** carry forward of unspent budget in respect of initiatives to manage risk.

3. Efficiency and Rationalisation Programme

- 3.1. This section of the report considers the financial performance of the Council's Efficiency and Rationalisation Programme in 2021/22.
- 3.2. The Council's Medium-Term Financial Plan (approved in February 2019) included the four-year (2017/18 – 2020/21) Efficiency and Rationalisation Strategy targeting savings of £3.14 million. This was required to balance the forecast budget deficit position of £2.7m and also the carry forward of unachieved efficiencies from 2016/17 of £0.4m.
- 3.3. The Efficiency and Rationalisation Strategy is premised on the need to both reduce expenditure and increase income. The need to grow income is now more of a priority as the Council moves more towards being self-financing. The strategy has been developed with the underlying principles of protecting frontline service delivery. It is also intended that the strategy is a tool to enable the Council to ensure that its service spending is determined by the established priorities set out in the Corporate Plan.
- 3.4. The 2021/22 budget was set in February 2021 with the assumption of £448,000 of savings in the year. Unachieved efficiencies of £382,400 were brought forward

from 2020/21 in line with the MTFP, making an in-year target for 2021/22 of £830,430. A large part of this savings requirement is focussed on the removal of surplus budgets no longer needed.

- 3.5. The major focus of the savings programme in 2021/22 being on growth, income generation and major procurements.
- 3.6. At the end of 2021.22, £696,520 in savings have been taken against the 2021/22 efficiency target. These relate to the removal of surplus leasing budgets (£419,660); removal of underspent budgets within the Environmental services (£53,220) and insurance services (£15,000); and savings in the AES contract (£145,180). This represents a shortfall in savings of £133,910 which has been rolled forward to be realised in 2022/23.
- 3.7. The Authority carries a longstanding reserve earmarked to support the Efficiency Strategy, which can be drawn on to offset one-off costs of delivering the efficiency programme, such as redundancy costs. The reserve currently stands at £493,000. As in previous years, It has not been necessary to draw on this reserve in 2021/22 as the shortfall in planned savings in the year has been made up by underspends in other corporate budgets .

4. Alliance Environmental Services

- 4.1. Alliance Environmental Services Ltd (AES) delivers waste, fleet, street cleansing and grounds maintenance services to both Staffordshire Moorlands District and High Peak Borough Councils. The Councils are shareholders of the company along with ANSA, which is a wholly owned subsidiary of Cheshire East Council.
- 4.2. AES's financial performance and impact on this Council's budget is summarised below:

2021-22	£
AES Contract budget	4,565,970
Management fee	4,683,331
Net additional claim/rebate	(396,444)
Allocation of AES efficiency	(21,000)
Covid-19 costs	30,982
Total management fee payable	4,296,869
Allocation of Joint Operation profit	(30,234)
Net total	4,266,635
<i>Variance to budget</i>	<i>(299,355)</i>

- 4.3. The AES business plan for all services being delivered to the Council during 2021/22 includes a budgeted management fee of £4,683,331. The Council's £21,000 share of the total AES forecast efficiency target for 2021/22 is repayable

to the Council at the end of the year and is allocated against the management fee costs.

- 4.4. An additional pressure on the Pay Award compared to the budgeted amount is offset by a rebate on recycling contracts income following an improvement on the basket of goods rates resulting in a net benefit of £396,444.
- 4.5. There were additional costs of £30,982 during the year relating to the ongoing impact of Covid-19, such as additional cleaning products, PPE and additional agency costs.
- 4.6. Under accounting standards, AES's financial performance is incorporated in to the Councils' single entity statements as a 'Joint Operation' as opposed to separate group accounts being reported. The profit is therefore apportioned between the two Councils and the respective services in line with the input of original budgeted resources from each department. The Council's share of the forecast profit based on the draft outturn is £30,234 and is offset against the management fee costs.

5. Capital Programme

- 5.1. This section of the report provides an update to members on the Council's Capital Programme.
- 5.2. The revised General Fund Capital Programme for 2021/22, as updated and approved in February, was set at £13,957,380
- 5.3. The 2021/22 provisional outturn at March 2022 is summarised in the table below, with further detail provided at Annex A.

Service	2021/22 Approved Budget	Out- Turn 2021/22	Variance
	£	£	£
Housing	10,000,000	10,000,000	-
Housing Standards	1,523,200	1,131,016	(392,184)
Property Services	508,660	442,639	(66,021)
ICT	122,000	90,703	(31,297)
Leisure Services	150,000	122,200	(27,800)
Fleet Management	1,062,630	1,145,486	82,856
CCTV	85,650	29,504	(56,146)
Community	200,000	-	(200,000)
Regeneration	53,520	19,485	(34,035)
Horticulture	251,720	68,877	(182,843)
Total	13,957,380	13,049,910	(907,470)
Funding:-			
External Contributions	1,519,940	1,138,516	(381,424)
Capital Receipts	3,215,750	3,221,750	6,000
Revenue & Earmarked Reserves	2,385,650	2,415,153	29,503
Borrowing	6,836,040	6,274,491	(561,549)
Total	13,957,380	13,049,910	(907,470)

5.4. The Council incurred Capital Expenditure of £13,049,910 during the year against the revised budget of £13,957,380 representing an underspend of £907,470. This is made up of a number of variances which reflects the impact of Capital Programme projects which are either behind schedule or have progressed quicker than expected with the most significant variance being:

- Housing Standards (£392,184 underspend) Disabled Facilities grants completed in the final quarter were below the revised forecast. Overall delivery of the grant programme is below the annual Government support of £1.7m received against expenditure of £1.1m. The funding is ringfenced and therefore no adjustment of carry forward is required. An underspend of £21,200 against the Home Repairs grants budget will be carried forward .
- Property Services (£66,021underspend) – A net saving of £37,736 on Asset Management Projects completed in the year; the balance £28,285 will be carried forward
- CCTV (£56,146 underspend) Replacement and upgrade of CCTV cameras has been delayed due to supplier issues; It is anticipated that the works will be finalised prior to the Autumn . The necessary carry forward of budget will be made.
- Fleet Management (£82,856 overspend) replacement of vehicles & plant was ahead of schedule at the year end.
- Community-(£200,000 underspend) – budget allocated to support Forsbrook Community projects is being rolled forward
- Horticulture – (£182,843 underspend) Brough Park improvements are on-going, the tennis courts were refurbished in year and resurfacing of pathways is scheduled for 2022-23, the underspend will be carried forward

5.5 Consequently, capital funding applied to the 2021/22 Capital programme is lower than forecast, reflecting the incidence of timing of capital spend.

5.6 As a result of the variances detailed above, approval is sought to increase the capital budgets for 2022/23 as shown in the table below:-

Capital Programme 'Carry Forwards' (2021/22 to 2022/23)			
Service	Variance	Carry Forward to 2021/22 Over/(Underspend)	Over/(Underspend) Completed Projects
	£	£	£
Housing Standards	(392,184)	(21,200)	(370,984)
Property Services	(66,021)	(28,285)	(37,736)
ICT	(31,297)	(28,048)	(3,249)
Fleet Management	82,856	82,856	-
CCTV	(56,146)	(56,146)	-
Regeneration	(34,035)	(34,035)	-
Community	(200,000)	(200,000)	-
Horticulture	(182,843)	(182,843)	-
Leisure	(27,800)	(27,800)	-
Total	(907,470)	(495,501)	(411,969)

6. Treasury Management

6.1. This section of the report sets out the key treasury management statistics in relation to the Council's investments and borrowings. This report comprises a high level treasury management summary. The Audit and Accounts Committee receives detailed operational updates on treasury management.

Investments

6.2. Cash Investments held on the 31st March 2022 totalled £27.3million. Interest earned on investments during the year totalled £43,040 and the average level of funds available for investment was £21.4million.

6.3. The Council budgeted to receive £20,710 in investment income in 2021/22. Interest rates improved in quarter 4 following the increases in the Bank of England base rate to 0.75% by March, resulting in a surplus of £22,330 against the budget.

Capital Loan (Service Investment – Housing)

- 6.4. The Council had provided a £14million priority loan (from a £20million facility) and a £5million debenture capital investment to Ascent Housing LLP, a joint venture between the Council and Your Housing Group Limited providing affordable housing throughout the Staffordshire Moorlands. Interest was chargeable in the year on the loan at an average 2.88% and on the debenture at 1.88%. On 26th January 2022, the Ascent Housing LLP portfolio of properties was sold, and the Council's membership transferred, to Your Housing Limited. Upon the sale, a Capital receipt of £17,144,500 was received (£14million relating to the priority loan; and £3,144,500 to the impaired debenture (losses shared equally between the Council and Your Housing Group Limited)).
- 6.5. A new capital loan (service investment – housing) of £10million was made to Your Housing Limited on 4th February 2022, with a maturity term of 10 years. The purpose of the loan is to support the maintenance of and provision of affordable housing within the Staffordshire Moorlands District. Interest is chargeable at a fixed rate of 3.07% (including a 0.80% risk premium).
- 6.6. Interest payments receivable by the Council from Ascent Housing LLP for the year were £341,193 for the loan and £79,781 for the Debenture; and from Your Housing Limited £47,101. The combined average interest rate return for the year was 2.66%. The budget for the year was set at £522,880 anticipating a continuation of the existing loan value. The reduction to £10million compounded by falling interest rates resulted in an income shortfall of £54,805.

Borrowing

- 6.7. External borrowing outstanding as at 31st March 2022 was £12.6million following the repayment of £7m of Local Authority loans during the year and new borrowing of £4.6m from the PWLB (Public Works Loan Board).
- 6.8. The Council budgeted to incur £224,580 in net interest charges in 2021/22. This was based on externally funding the full Ascent loan balance of £14million and a £1million general fund borrowing requirement. The borrowing requirement reduced during the year due to the smaller than anticipated Capital Loan (Service Investment – Housing) value. Therefore the borrowing cost outturn for the year was £188,103 resulting in an underspend against the budget of £36,477.

7. Revenue Collection

- 7.1. This section of the report details the outturn in collecting the Council Tax, Business Rates and Sundry Debt.
- 7.2. The collection rates for the year were as follows:
- Council Tax – 98.46% of Council Tax was collected, compared to 98.17% for the same period last year and 98.55% the year before that.

- Business Rates – 99.01% of Business Rates was collected, compared to 97.35% for the same period last year and 99.30% the year before that.

7.3 At the end of Quarter Four the value of sundry debt that was over 60 days old was £15,962 which compares with £65,090 at 31st March 2021.

Capital Programme Update 31st March 2022

Capital Schemes	2021/22 Approved Budget	Out-Turn 2021-22	Variance	C/fwd to 2021/22 Over/(Undersp end)	Over/(Unders pend) Completed Projects
	£	£	£	£	£
Housing Strategy					
Other Housing	10,000,000	10,000,000	-	-	-
Total Housing Strategy	10,000,000	10,000,000	-	-	-
Housing Standards					
Private Sector Grants	1,523,200	1,131,016	(392,184)	(21,200)	(370,984)
Total Environmental Health	1,523,200	1,131,016	(392,184)	(21,200)	(370,984)
Property Services					
Asset Management Plan	508,660	442,639	(66,021)	(28,285)	(37,736)
Total Property	508,660	442,639	(66,021)	(28,285)	(37,736)
ICT	122,000	90,703	(31,297)	(28,048)	(3,249)
Total ICT	122,000	90,703	(31,297)	(28,048)	(3,249)
Vehicle & Plant Purchase	1,062,630	1,145,486	82,856	82,856	-
Fleet Management	1,062,630	1,145,486	82,856	82,856	-
CCTV - Upgrade	85,650	29,504	(56,146)	(56,146)	-
CCTV	85,650	29,504	(56,146)	(56,146)	-
Regeneration					
Moorlands Partnership Grants	53,520	19,485	(34,035)	(34,035)	-
Total Regeneration	53,520	19,485	(34,035)	(34,035)	-
Community					
Forsbrook Community Facilities	200,000	-	(200,000)	(200,000)	-
Total Community	200,000	-	(200,000)	(200,000)	-
Horticulture					
Brough Park Improvements	251,720	68,877	(182,843)	(182,843)	-
Total Horticulture	251,720	68,877	(182,843)	(182,843)	-
Leisure					
Sports Clubs Facilities	150,000	122,200	(27,800)	(27,800)	-
Total Horticulture	150,000	122,200	(27,800)	(27,800)	-
Total Programme	13,957,380	13,049,910	(907,470)	(495,501)	(411,969)