



Hinckley & Bosworth
Borough Council

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FORWARD TIMETABLE OF CONSULTATION AND DECISION MAKING

Council 10 August 2021

WARDS AFFECTED: ALL WARDS

FINANCIAL OUTTURN 2020/21

Report of Head of Finance (Section 151 Officer)

1. PURPOSE OF REPORT

1.1 To inform members of the draft financial outturn for 2020/21.

2. RECOMMENDATION

2.1 That Council approve:

- a) the General Fund Outturn for 2020/21 as outlined in section 3.3 of the report,
- b) the transfers to earmarked reserves and balances as outlined in section 3.8 of the report and Appendix 3,
- c) the General Fund revenue carry forwards of expenditure and income to 2021/22 as detailed in Appendices 1 and 2 and section 3.5,
- d) the Housing Revenue and Housing Repairs Account Outturn for 2020/21 and transfers to and from balances as detailed in sections 3.10 to 3.11,
- e) the Capital Programme outturn for the General Fund and Housing Revenue Account from 2020/21 as outlined in section 3.12 to 3.13,
- f) the HRA carry forwards outlined in Appendix 4, and
- g) the Capital carry forwards as detailed in Appendix 5 and sections 3.12 to 3.13.
- h) Agree a £1.950million affordable housing budget as detailed 3.15
- i) Agree a virement of £200,000 from the Electrical Rewires budget to Doors and Windows Replacement.

3. BACKGROUND TO THE REPORT

3.1 The Outturn presented below is before the audit of the financial statements and excludes unbudgeted statutory charges in accordance with accounting practice that have no overall impact on General Fund or HRA balances.

General Fund

- 3.2 The original budget for 2020/21, revised budget for 2020/21 (Presented at February Council) together with the draft outturn are summarised below. (Before any regulatory accounting adjustments, which do not affect balances).
- 3.3 After taking account of adjustments to the budget, (e.g. virements and supplementary budgets and savings identified in year) the provisional outturn shows **£7,333,583** being spent on services compared against a budget of £10,521,946 with a net amount of **£134,828** being transferred to earmarked reserves and **£104,884** being taken from General Fund balances. Additionally there is a transfer of **£4,322,682** to be set aside in the general fund for future pressures that may arise resulting from the Collection Fund. Overall, this means an additional decrease in balances of **£9,499** compared against the position of £98,915 reported to Council in February 2021.

Table 1	Original Estimate 2020/21	Revised Estimate 2020/21	Outturn 2020/21
	£	£	£
Support Services	13,800	169,180	1,765
Corporate Services (See Para 3.4)	2,700,580	168,079	(3,124,653)
Community Services	3,093,900	4,719,160	4,425,529
Environment and Planning	8,735,732	9,292,047	9,414,916
Collection Fund set aside for future years	0	(3,826,520)	(3,383,974)
Total service expenditure	14,544,012	10,521,946	7,333,583
Special Expenses	(697,210)	(699,210)	(714,552)
Capital Accounting Adjustment	(1,922,220)	(1,922,220)	(1,946,535)
Net external interest (received)/paid	144,890	213,890	236,874
IAS19 Adjustment	(1,346,350)	(1,346,350)	(1,345,246)
Carry forwards from prior year	0	(229,008)	(229,008)
Carry forwards to 2021/22	0	0	120,480
Transfer to reserves	1,954,000	2,454,000	2,504,000
Transfer from reserves	(2,380,033)	(2,363,552)	(2,260,644)
Transfer (from) unapplied grants	(157,082)	(260,581)	(259,256)
Transfer to unapplied grant	0	0	2,989,740
Transfer to Collection Fund*	0	3,826,520	3,983,974
Transfer to Reserve -Covid Recovery (EZ growth share) **	0	0	295,911
Transfer to Reserve Collection Fund (Council Tax Hardship Support) *	0	0	42,797
Transfer to/(from) balances	(43,487)	(98,915)	(108,414)
HBBC Budget Requirement	10,096,520	10,096,520	10,643,704

*These reserves are set up for specific purposes to deal with pressures arising in the collection fund and have been set up in accordance with the latest accounting practice. Historically these types of balances would form part of the Collection Fund Account which does not form part of the general fund. Therefore these balances can't be used to fund General Fund Service Expenditure.

**This is part of the EZ agreement with the LLEP allowing retention of £295,911 for the purpose of Covid Recovery pressures

The table below summaries the draft funding position.

Table2 Financing			
	Original Estimate 2020/21	Revised Estimate 2020/21	Outturn 2020/21
Council tax	4,503,886	4,503,886	4,503,886
NNDR(net of levy payment)	3,965,799	3,965,799	4,165,542
New Homes Bonus	1,642,296	1,642,296	1,651,029
Collection Fund Surplus (Deficit)	(15,461)	(15,461)	(15,461)
S31 Council Tax Support	0	0	42,797
Covid Enterprise Zone growth element			295,911
Total	10,096,520	10,096,520	10,643,704

- 3.4 Total service expenditure on the face of the summary shows an underspend of £3,188k compared against the revised budget of £10,522k after allowing for carry forwards the net service overspend is £168k

Table 3	£000's
Service Expenditure Latest Budget February 2021	10,522
Service Expenditure Draft Outturn	7,334
Underspend	3,188
Carry fwd. for contractual commitments	(223)
Carry fwd. of grants for contractual commitments (net) This is mainly unspent Covid support from Government to need to pay discretionary grants business in the local area	(2,991)
Collection Fund Support Change	(157)
Special Expenses element in Overspend	15
Net Overspend	168

The net underspend after allowing for these variations is 168k. Major variances between the budget reported to Council and the draft outturn are summarised below:

Table 4	Under (over) spends £000's	Covid related £000's
reduction in painting charges to the HRA due to Covid	27	27
lower than expected overspend in homeless prevention	(75)	
Reduction in overall estimated additional support for Leisure Contract	(56)	(56)
Additional Covid Compensation income	(344)	(344)
lower than anticipated level costs recovered from Summons Action	120	120
Reduction in recovery of overpaid housing benefit , partly due to universal credit	108	
Net impact of movement in Benefit Subsidy	37	
Additional Fuel savings primary in refuse and recycling	(42)	(42)
Additional reduction in Property income	40	40
Increase in planning appeals provision	207	
Further reduction in car parking income	118	118
Additional Increase in Corporate Bad Debt Provision	69	69
Reduction in Building Control deficit	(51)	(51)
Reduction in internal audit fees due to Covid	(33)	(33)
Other minor variations	43	
Total	168	(152)

Carry Forward Budgets

- 3.5 In a number of cases budget managers have requested that the under spend in their budget(s) be carried forward to 2021/22 because of delays in committing expenditure. Requests totalling a net £3,241,407 have been received. Funding details of the requests are summarised below and details can be found in appendices 1 & 2.

Table 5 Source of Funding	Amount (£)	
General Fund carry forwards	120,480	Appendix 1
General Fund carry forwards - Reserves	102,908	Appendix 1
Unapplied Grant Carry fwd.	2,989,740	Appendix 2
Unapplied Grants fwd. prior grants	28,279	Appendix 2
Total	3,241,407	

Unapplied Grants are specific grants and contributions which have not been spent and are transferred to “unapplied grants and contributions” in accordance with accounting standards. Pending approval, budgets will be set up for these amounts in 2021/22 and funding released accordingly from the Balance Sheet.

Unapplied Grants Reserve (Covid Related)

- 3.6 From the £2,989,740 of unapplied grant carry forwards which is the primary reason for service underspend £2,795,193 relates to externally funded additional support for Covid. These balances are summarised in the table below.

Table 6 Unapplied Covid Grants	Received £000	Payments 20/21 £000	Balance to carry fwd. £000	Amount Paid Apr 21 to June 21
Enforcement & Compliance	(47)	16	(31)	17
Additional Restrictions Support Grant	(3,294)	674	(2,620)	1,714
Contain Funding	(192)	48	(144)	40
LA Discretionary Grant Fund	(1,092)	1,092	0	0
Total	(4,625)	1,830	(2,795)	1,771

3.7 Covid Grants (Council acting as an agent)

The Council also received the following grants where it acted as an agent for central government. The application process and criteria for selection were set by central government. In line with proper accounting practice, these grants do not go through the Council's Income and Expenditure account but are received and paid out directly from the balance sheet. Therefore they do not impact on the Council General Fund position at year end.

Table 7 Grants as Agent	Received £000	Payments 20/21 £000	Balance Sheet 31.3.21 (balance) £000	Amount Paid Apr 21 to June 21 £000
Small Business Leisure & Hospitality	(21,840)	21,095	(745)	460
Local Restriction Support Grant	(1,341)	871	(470)	17
Local Restriction Grant 3	(681)	441	(240)	7
Closed Business Grant	(8,144)	5,083	(3,061)	294
Total	(32,006)	27,490	(4,516)	778

Earmarked Reserves

- 3.8 The table below shows the expected transfers to and from reserves for the general fund revenue compared against the budgeted position. The

movement of £528,590 is mainly due to the agreement with the LLEP on EZ growth retention, and the technical accounting requirements to do with Government Covid reliefs on Business rates and Council Tax support. A detailed analysis of the draft reserves position is attached at Appendix 3.

Table 8 Reserve	Budget February 2021	Actual	Variance to carry forwards
Hub Future Rental Management Reserve	400,000	400,000	0
Local Plan Procedure	(107,573)	(206,292)	(98,719)
Business Rates Equalisation Reserve	1,311,955	1,261,955	(50,000)
Year End Carry Forwards	267,008	146,528	(120,480)
Maint Fund - Green Towers	(5,000)	(5,000)	0
ICT Reserve	90,928	90,928	0
Waste Management Reserve	80,000	80,000	0
Earl Shilton Toilets	66,242	66,242	0
PCIF Reserve	125,000	125,000	0
Environmental Improvement Reserve	(90,000)	(94,189)	(4,189)
Crematorium Reserve	(1,500,000)	(1,500,000)	0
Financial Support Reserve	(500,000)	(500,000)	0
S31 Collection Fund Reserve	(3,826,520)	(3,983,974)	(157,454)
Enterprise Zone Covid Recovery	0	(295,911)	(295,911)
S31 Council tax Hardship Support	0	(42,797)	(42,797)
Total	(3,687,960)	(4,457,510)	(769,550)

General Fund Balances

- 3.9 The table below summaries the transfers for the general fund and the Special Expenses Area

Table 9 Balances	Transfer to/(from) Balances Original Budget	Transfer to/(from) Balances Latest Budget	Transfer to/(from) Balances Outturn
	£000	£000	£000
General Fund Element	(43)	(99)	(108)
Special Expense Element	0	(2)	(18)
Total General Fund	(43)	(101)	(126)

The general fund balance as at the 31 March 2021 equals £1,899,000 after the use of balances noted above. This includes special expenses balances of

£367,000. Therefore, the overall general fund balance net of special expenses equals £1,532,000. This is considered adequate at 15.17% of net expenditure compared against the revised budget. This is slightly above the target which is 15% of balances.

Table 10	Total	General Fund	Special Expenses
	£'000	£'000	£'000
Budgeted at 31 March 2021	1,920	1,537	383
Outturn 31st March 2021	1,899	1,532	367

Housing Revenue Account

3.10 As at 31st March 2021, the HRA outturn surplus is £94,714 against the latest budgeted surplus of £180,821. This is a variation of £86,107. The main reasons for the variances are summarised below:

Table 11 Under (over) spends	£000's
Additional Interest Receivable based on proportion of HRA and General Fund balances	39
Reduction in contribution to Bad Debts Provision	48
Contribution in recharges	(25)
Additional Rental income	20
Other variances	4
Total	86

Housing Repairs Account

3.11 The Housing Repairs Account outturn is £ (303,123) compared to a latest approved budget of £ (166,860). This is a saving of £136,263. The main reasons for the variances are summarised below:

Table 12	under (over) spends
	£000's
Lower than anticipated heating and plumbing repairs	25
Lower than anticipated level of painting works	35
Reduction Asbestos Surveys Legionella surveys	26
Control Centre recharge not required	41

HRA reserves are summarised in the table below:-

HRA	Closing Balance 31st March 2020	(To) / From reserves	From reserves Capital Spend	Estimate d Outturn current position 31/3/2021
Regeneration Reserve	(8,406)	(1,950)	2,579	(7,777)
HRA Piper Contribution Revenue	(40)	(25)	0	(65)
Major Repairs Reserve	(609)	(3009)	3,009	(609)
Year End Carry Forwards	(43)	0	0	(43)
Pensions Contribution	(43)	(4)	0	(47)
HRA Communal Furniture	(5)	0	0	(5)
Service Improvement Rese	(50)	0	0	(50)
HRA Housing Repairs Account	(213)	(303)	0	(516)
Rent Equalisation Reserve	(60)	0	0	(60)
	(9,469)	(5291)	5,588	(9172)

Details of HRA Carry Forwards are attached in Appendix 4

Capital Programme

3.12 For the General Fund £1,861,478 has been spent on capital schemes to the end of March 2021 against a budget of £3,640,104. This represents an under-spend of £1,778,626. In the majority of cases, under spends at the year-end are due to slippage and therefore will be spent in forthcoming years. If approved, the relevant financing for these schemes will be transferred to the 2021/22 Capital Programme. Council will be requested to approve carry forwards totalling £1,700,077. Capital carry forwards are detailed at Appendix 5. Other major variations above £25,000 have been summarised as follows:

Table 14 Scheme	£000's Under spend/ (Overspend)	Explanation
Environmental Improvements	26	Lower than expected demand due to Covid. This has been offset by lower than expected contributions.

- 3.13 For the HRA £7,082,518 has been spent against a revised budget of £9,504,188. This represents an under-spend of £2,421,670. Carry forward requests have been requesting totalling £2,365,854 (Please refer to Appendix 5.) The request relate to existing commitments for the repairs programme and the Ambion Court Project. This leaves a net underspend of £55,816. Major variations are summarised below:

Table 15: Scheme	£000's Under spend/ (Overspend)	Explanation
Adaptations	35	Fewer than expected upgrades required in the year
Shower Replacement Programme	11	Fewer than expected upgrades required in the year
Sheltered Enhancements	11	Fewer than expected upgrades required in the year

- 3.14 A full capital carry forward list is detailed in Appendix 5

3.15 HRA Affordable Housing Delivery.

Work continues on the council's HRA Delivery programme with new build Ambion Court sheltered scheme due to be completed in October 2021. Other opportunities are being progressed, including the development of 3 bungalows on the Ambion Court site.

The estimated Capital financing implications of the current development opportunities is set out below:-

The estimated Capital financing implication is set out below:-

	£000's
Total Cost	1,950
Financing	
Affordable Housing Developer Contributions	(450)
141 Right to Buy Capital Receipts	(780)
Reserves	(720)
Total Financing	(1,950)

3.16 Energy Efficiency Programme

In February 2021 Council agreed a £840,000 programme which included £560,000 in external funding via the governments LAD2 Project. To ensure that the maximum benefit can be gained from this funding it is requested that £200,000 is set aside for additional doors and windows improvements. This can be funded from the in the Electrical Rewires Programme which has reduction

in demand due latest the electrical installations condition report. The Electrical budget will reduce from £865,430 to £665,430.

3.17 Future Operating Model

There is a fundamental review of how we work to both learn the lessons and retain the benefits of a more flexible and agile workforce following the experience during the pandemic lockdown requirements.

It is anticipated this will require capital spend of approximately £405,000 on new IT kit and Licenses, as well as implementation costs of £58,000. This will enable a more robust fit for purpose flexible working environment to be established.

4. EXEMPTIONS IN ACCORDANCE WITH THE ACCESS TO INFORMATION PROCEDURE RULES

4.1 Report taken in open session.

5. FINANCIAL IMPLICATIONS (IB)

5.1 Contained within the body of the report.

6. LEGAL IMPLICATIONS (MR)

6.1 The Local Government Act 2003 places a duty on the S151 Officer to report to members on the budget setting process and comment on the adequacy of the reserves allowed for.

7. CORPORATE PLAN IMPLICATIONS

7.1 The budget and MTFs contribute to all objectives of the Corporate Plan.

8. CONSULTATION

8.1 None.

9. RISK IMPLICATIONS

9.1 It is the Council's policy to proactively identify and manage significant risks, which may prevent delivery of business objectives.

9.2 It is not possible to eliminate or manage all risks all of the time and risks will remain which have not been identified. However, it is the officer's opinion based on the information available, that the significant risks associated with this decision / project have been identified, assessed and that controls are in place to manage them effectively.

9.3 The following significant risks associated with this report / decisions were identified from this assessment:

Management of significant (Net Red) Risks		
Risk Description	Mitigating actions	Owner
That the Council has insufficient resources to meet its aspirations and cannot set a balanced budget	<p>A budget strategy is produced to ensure that the objectives of the budget exercise are known throughout the organisation.</p> <p>The budget is scrutinised on an ongoing basis to ensure that assumptions are robust and reflective of financial performance.</p> <p>Sufficient levels of reserves and balances are maintained to ensure financial resilience</p>	Ashley Wilson

10. **KNOWING YOUR COMMUNITY – EQUALITY AND RURAL IMPLICATIONS**

10.1 There are no direct implications arising from this report

11. **CLIMATE IMPLICATIONS**

None arising directly from the report.

12. **CORPORATE IMPLICATIONS**

12.1 By submitting this report, the report author has taken the following into account:

- Community Safety implications
- Environmental implications
- ICT implications
- Asset Management implications
- Procurement implications
- Human Resources implications
- Planning implications
- Data Protection implications
- Voluntary Sector

Background papers:None

Contact Officer: Ilyas Bham, Accountancy Manager

Executive Member: Cllr K Lynch

Appendix 1: General fund revenue carry forwards

Ref	Description	Earmarked Reserves	General Fund	Detail
		£	£	
1	Planning Policy	98,719		Slippage of Local Development Framework local Plan works. Already committed.
2	Purple Flag		5,400	The Purple flag initiative submission has been delayed due to parts of the bid needing strengthening before submission and the covid crisis. The COVID recovery work and the safer streets bid could strengthen our position on this bid. We are now working with other districts and partners on our long term vision for the Night Time Economy and have signed up to the approach of using purple flag ethos and submissions.
3	Homelessness		55,742	To support the delivery of homelessness prevention within the borough
4	Community Planning		14,090	Funds to be carried forward to 2021/22 and ring fenced to support the extension of the secondment of the Community Planning Officer until June 2022, as discussed and agreed via SLT
5	Mayoral Allowance		1,700	Request to carry forward the balance outstanding on the Mayors Budgets due to the mayoral year being different from the Financial year.
6	Domestic abuse		1,903	This budget has not been used as training had to be cancelled due to the coronavirus outbreak: Training is for Outreach Worker. Gives our service up to date information and guidance on delivering an excellent service to victims.
7	Appeals		8,810	The additional support is required for a consultant to back fill for the officers working on the appeals
8	Steady Steps		3,030	One course of Steady Steps programme delivery had been rolled over from 2019/2020. Due to Covid this has still not been delivered as planned.

Appendix 1: General fund revenue carry forwards

Ref	Description	Earmarked Reserves	General Fund	Detail
9	Steady Steps		3,000	This is external ring fenced funding from Leicestershire County Council. This is for pre-habilitation funding where the associated spending programme was delayed due to Covid
10	Private Sector Housing		500	DASH subscription to be carried forward into 2021/2022 to meet increased cost in 2021/22
11	Private Sector Housing		2,130	To fund legal costs and uniform development
12	Climate Change	4,189		For works to be carried out in 2021/22.
12	Accountancy		18,000	Budget for upgrade of CIVICA to be used in 2021/22
13	Children & Young People Services		4,781	Delay in converting old safeguarding data to an electronic format.
14	Children & Young People Services		1,394	Delayed due to Covid. This will be used to support the extra elements of the Children and Young people's plan.
	Total	102,908	120,480	

Appendix 2: Unapplied Grants Carry Forward Requests 2020-21 to 2021-22

Unapplied Grants Carry Forward Requests 2020-21 to 2021-22 (For Grants received in 2020-21)			
Ref	Cost Centre Name	Unapplied Grants (General Fund)	Detail
1	Home Security Scheme	3,000	Ring fenced funding from the Police and Crime Commissioner. Agreed at CSP Exec Board last year that funds must be carried over and used for specific project i.e. home security service
2	Community Safety Partnership	10,037	Ring fenced funding from the Police and Crime Commissioner. Agreed at CSP Exec Board last year that funds must be carried over and used for specific project i.e. emerging threat
3	Diversion Pathways	9,570	Ring fenced funding from the Police & Crime Commissioner. Agreed at CSP Exec Board last year that funds must be carried over and used for specific projects. In 2021-22 this will be used to deliver a Youth Facility in Hinckley if covid restrictions allow which is a hotspot for ASB
4	Grassroots funding	4,000	Ring fenced funding from the Police and Crime Commissioner. Agreed at CSP Exec Board last year that funds must be carried over and used for specific projects. In 2021-22 this will be used to deliver Premier Kicks and match funding for the safer streets bid
5	Seasonal Campaigns	2,000	Ring fenced funding from the Police and Crime Commissioner. Agreed at CSP Exec Board last year that funds must be carried over and used for specific project i.e. community safety campaigns
6	Welfare food support	34,128	One year funding to support a one year fixed term post to support people affected by financial hardship within the borough.
7	GP Exercise Referral Scheme	5,999	Ring fenced funding from Leicestershire Rutland Sports via LCC funding to be used for sport & physical activity delivery.

Appendix 2: Unapplied Grants Carry Forward Requests 2020-21 to 2021-22

8	Steady Steps	4,633	Ring fenced funding from Leicestershire Rutland Sports via LCC to be used for Steady Steps Course Delivery.
9	Sports Development	4,369	External funding from Royal Mencap for Round the World Challenge and Tackling inequalities not delivered due to Covid 19 Pandemic.
10	Cyber Security	116,811	Grant Income received to cover cost of Cyber Security (£200k received £83k spent) Balance to be cfwd to 2021/22
11	COVID 19 - Contain Funding	144,009	Covid 19 Contain funding to be spent during 2021-22 (per table 6 in report)
12	COVID 19 - Enforcement & Compliance	31,158	Unspent Grant Income (per table 6 of report)
13	COVID 19 - Additional Restrictions Support Grant	2,620,026	Unspent Central Govt Grant Income (per table 6 of report)
	Total	2,989,740	

Appendix 2: Unapplied Grants Carry Forward Requests 2020-21 to 2021-22

Unapplied Grants Carry Forward Requests 2020-21 to 2021-22 (For Grants received prior to 2020-21)			
Ref	Cost Centre Name	Unapplied Grants (General Fund)	Detail
		£	
1	Seasonal Campaigns	1,196	Ring fenced Police and Crime Commissioner funding. Agreed at CSP Exec Board last year that funds must be carried over and used for specific project i.e. community safety campaigns
2	Grassroots funding	10,000	Ring fenced Police and Crime Commissioner funding. Agreed at CSP Exec Board last year that funds must be carried over and used for specific project In 2021-22 this will be used to deliver Premiser Kicks and match funding for the safer streets bid
3	Perpetrator Funding	10,728	Ring fenced Police and Crime Commissioner funding. Agreed at CSP Exec Board last year that funds must be carried over and used for specific project. In this case a contribution towards perpetrator LLR project. In 2021-22, this will be used to deliver Perpetrator project
4	Home Security Scheme	866	Ring fenced Police and Crime Commissioner funding. Agreed at CSP Exec Board last year that funds must be carried over and used for Home Security.
5	Diversion Pathways	5,489	Ring fenced Police and Crime Commissioner funding. Agreed at CSP Exec Board last year that funds must be carried over. In 2021-22 this will be used to deliver a Youth Facility in Hinckley if covid restrictions allow which is a hotspot for ASB
	Total	28,279	

Appendix 3 - General Fund Earmarked Reserves

	Closing Balance 31st March 2020	From Reserves	To Reserves	Capital Spend	Estimated Outturn current Position 31/03/21
Hub Future Rental Management Reserve	(400,000)	400,000			0
Special Expenses Reserve	(163,197)	31,500	(110,000)	11,898	(229,799)
Local Plan Procedure	(461,039)	62,708	(269,000)		(667,331)
Business Rates Equalisation Reserve	(3,623,248)	1,311,955	(50,000)		(2,361,293)
Year End Carry Forwards	(267,008)	267,008	(120,480)		(120,480)
Maint Fund - Green Towers	(35,000)	0	(5,000)		(40,000)
ICT Reserve	(274,015)	170,928	(80,000)	15,000	(168,087)
Waste Management Reserve	(320,260)	80,000		15,000	(225,260)
Asset Management Reserve	(400,000)	0			(400,000)
Planning Delivery Grant Reserve	(17,783)	0			(17,783)
Election Reserve	(5)	0			(5)
Grounds Maintenance	(30,000)	0			(30,000)
Enforcement & Planning Appeals	(230,000)	0			(230,000)
Earl Shilton Toilets	(66,242)	66,242			0
Building Maintenance costs	(588,120)	0			(588,120)
Hinckley Community Development Fund	(350,000)	0			(350,000)
PCIF Reserve	(125,000)	125,000			0
Developing Communities Fund	(949,886)	0		105,558	(844,328)
Environmental Improvement Reserve	0	5,811	(100,000)		(94,189)
Crematorium Reserve	0		(1,500,000)	500,000	(1,000,000)
Financial Support Reserve	0		(500,000)		(500,000)
S31 Collection Fund Reserve	0		(3,983,974)		(3,983,974)
Enterprise Zone - Covid	0	0	(295,911)		(295,911)
S31 Ctax Hardship Support	0		(42,797)		(42,797)
Total	(8,300,803)	2,521,152	(7,057,162)	647,456	(12,189,357)

Appendix 4: HRA Carry Forwards 2020-21 to 2021-22

Ref	Cost Centre Name	HRA	Detail
		£	
1	Strategic Tenant Participation	1,500	Carry forward for production of service videos and use of library footage. This work is delayed due to pandemic and would have been paid out of current budget.
2	Housing Repairs	7,087	EEM donation - £2154.30 committed to a planting project at St Peters Dr which leaves £4932.70 that is earmarked for use on a community based project.
3	Strategic Tenant Participation	7,692	Over recent months the housing service has seen an increase in legal costs incurred due to civil challenges. This carry forward is intended to provide a legal contingency fund should this trend continue, given that supplementary income requests are not currently permitted.
4	Neighbourhood Improvement fund	4,000	Carry forward is intended to enable target hardening measures at Bennets Close due to ongoing ASB concerns and fly tipping
5	Responsive Repairs - General	30,000	Set aside for additional responsive repairs works
6	Programmed Repairs - General	10,000	Carry forward to meet existing contractual commitments
7	Programmed Repairs - General	30,000	Carry forward to meet existing contractual commitments
8	Asbestos Surveys	10,000	Carry forward to meet consultancy costs
9	Repairs Account	5,000	Carry forward to meet asset management consultancy costs
	Total	105,279	

Appendix 5: Capital Carry Forward Requests 2021-22 to 2021-22

Ref	Cost Centre Name	HRA	General Fund	Detail
		£	£	
1	Borough Improvements		1,100	Schemes at Groby, Shenton & Sutton Cheney - delayed schemes
2	Barwell Shop Fronts		3,090	Unallocated funds so further shop owners will be offered the opportunity to benefit from the scheme.
3	Earl Shilton shop Fronts		14,553	This remaining amount has not been allocated so further shop owners will be offered the opportunity to benefit from the scheme.
4	Resurfacing car parks		50,485	Contractor has been unable to complete resurfacing to church Walk car park due to Covid. The balance of the budget will be required for additional sites
5	Davenport Road & Hays Lane		13,850	Agreed funding for resurfacing works at Davenport Terrace and Hays Lane, works programmed for April 2021.
6	Hollycroft Park		14,500	S106 money to install outdoor gym equipment and badminton area—unable to start works due to Covid priorities and ground conditions. Works planned for summer 2021.
7	Waterside Open Space		10,000	Contribution from developer to improve landscaping on adoption of site. Site not yet adopted.
8	Parish and Community Initiative Fund		75,172	Funds required to pay grants awarded to 12 projects that couldn't be completed in 2020/21, mostly due to issues with regards to COVID restrictions.
9	Electric Charging Points		73,446	Electric charging point installation not complete due to Western Power delays
10	Major Works		39,286	To contribute towards the cost of new temporary Home Support Grants to assist with rapid hospital discharges due to SARS Cov 2.
11	Green Deal		176,548	Externally funded work which is committed to complete through contract in 2021/22 as part of a larger delivery package.
12	Fuel Poverty		1,096	Externally funded work which is committed to complete in 2021/22
13	Hoarding Project		149,148	Hoarding project to start in 2021/22
14	Disabled Facilities Grants		152,042	For works that were committed in 20/21 that will complete in 2021/22.
			774,316	

Appendix 5: Capital Carry Forward Requests 2021-22 to 2021-22

	Schemes that Cross Financial Years			
15	New Crematorium		265,586	Budget crosses financial years
16	Jubilee Building Works		(1,923)	Cost of required works more than anticipated
17	Developing Communities Fund		422,333	Scheme budget crosses financial years
18	Argents Mead Phase 2		26,000	\$106 money towards the scheme to refurbish the moat. A total budget of £150,455k has now been allocated to this scheme after a detailed report showed the need for extensive works to renovate the moat.
19	Argents Mead Moat		3,045	Budget crosses financial years
20	Sports Facility Improvement Fund		187,720	Budget crosses financial years
21	Major Void Works	(39,743)		Commitments cross financial years. Next year budget to be reduced.
22	Environmental Works	21,190		Covid related delay. Carry forward to meet existing commitments
23	Electrical Upgrades/Rewires	20,590		Covid related delay Carry forward to meet existing commitments
24	Re-Roofing	63,350		Covid related delay Carry forward to meet existing commitments
25	Mobile solution software	54,760		Carry forward to meet existing commitments
26	Kitchen Upgrades	(100,479)		Rephasing of existing kitchen contract over financial years
27	Fire Risk Assessment	260,830		Carry forward to meet existing commitments
28	Low Maintenance Doors	8,840		Covid Related delay. Carry forward to meet existing commitments
29	Enhancement Works - Bathroom Upgrades	147,203		Covid Related delay. Carry forward to meet existing commitments
30	Affordable Housing	143,970		Carry forward to meet existing commitments
31	Ambion Court	1,681,731		Carry forward to meet existing commitments
32	Legionella	14,822		Carry forward to meet existing commitments
33	Middlefield Lane	58,790		Carry forward to meet existing commitments
34	Piper Alarm Upgrade	30,000		Carry forward to meet existing commitments
35	Heritage Action Zone		23,000	Budget crosses financial years
		2,365,854	925,761	
	Totals	2,365,854	1,700,077	