

Cabinet	Agenda Item:
Meeting Date	8 December 2021
Report Title	Financial Management Report – Second Quarter 2021/22
Cabinet Member	Cllr Roger Truelove, Leader and Cabinet Member for Finance
SMT Lead	Lisa Fillery, Director of Resources
Head of Service	Phil Wilson, Head of Finance and Procurement
Lead Officer	Phil Wilson, Head of Finance and Procurement, Caroline Frampton, Principal Accountant
Key Decision	Yes
Classification	Open
Forward Plan	Reference number:
Recommendations	<ol style="list-style-type: none"> 1. To note the projected revenue overspend of £359,000. 2. To approve the additional funding from the Covid Recovery Fund towards two schemes as detailed in paragraph 3.8. 3. To approve that delegated authority be given to the Leader and the Director of Resources to top up the Improvement & Resilience Fund as required from the Business Rates Economic Development Pool Reserve in order to meet the costs of the development of the Master’s House. 4. To approve the changes to the capital funding as detailed in paragraph 3.13. 5. To note the capital expenditure of £2,533,419 as detailed in paragraph 3.14 and Appendix I Table 8. 6. To note the additional Government funding received by the Council in response to the coronavirus as detailed in paragraph 3.3. 7. To approve the capital variances and their funding as detailed in paragraph 3.15 and Appendix I Table 8 refers.

1. Purpose of Report and Executive Summary

1.1 This report sets out the revenue and capital projected outturn position for 2021/22. The report is based on service activity up to the end of September 2021 and is collated from monitoring returns from budget managers.

1.2 The headline figures are:

- Projected revenue overspend on services of £359,000 - Table 1;

- Projected net impact of the Coronavirus pandemic of £726,000 as at end of September 2021.

2. Background

- 2.1 The Council operates a budget monitoring process at Head of Service level, with regular reports to the Leader and Cabinet Member for Finance and the Strategic Management Team.
- 2.2 Financial monitoring reports are presented to Cabinet on a quarterly basis, as well as to Scrutiny Committee.
- 2.3 This report will be going to Cabinet on 8 December.

3. Proposals

Revenue Outturn

- 3.1 As at the end of September 2021 the forecast revenue overspend projected to 31 March 2022 is £359,000.

Table 1 - Projected Variance by Service at 30 September 2021

Service	Service Manager	Working Budget £	Projected Outturn £	Projected Variance £
Chief Executive	L. Reed	263,320	211,320	(52,000)
Policy, Communications & Customer Services	D. Clifford	1,245,620	1,129,620	(116,000)
Democratic and Electoral Services	D. Clifford	1,052,660	1,075,660	23,000
Director of Neighbourhood & Regeneration	E. Wiggins	192,860	192,860	0
Housing & Community	C. Hudson	3,563,140	3,691,140	128,000
Planning	J. Freeman	883,380	998,380	115,000
Environment and Leisure	M. Cassell	6,285,170	6,279,170	(6,000)
Regeneration & Economic Development	J. Johnson	1,195,000	1,180,000	(15,000)
Property	J. Johnson	(65,500)	(39,500)	26,000
Finance & Procurement	P. Wilson	950,760	950,760	0
Revenues & Benefits	Z. Kent	376,390	347,390	(29,000)
Environmental Health	T. Beattie	528,830	561,830	33,000
Information Technology	C. Woodward	1,351,820	1,351,820	0
Internal Audit	R. Clarke	188,690	188,690	0
Human Resources	B. Sandher	462,910	462,910	0
Legal	C. Valmond	516,780	510,780	(6,000)
STC - Cinema/Hotel/Restaurants	J. Johnson	(796,590)	(796,590)	0
STC - Retail Park	J. Johnson	(474,810)	(474,810)	0
Contributions to Reserves for services shown above (Table 2)	P. Wilson	0	(3,000)	(3,000)
Corporate Items	Corporate	2,347,570	2,806,570	459,000
NET REVENUE SERVICE EXPENDITURE		20,068,000	20,625,000	557,000
Financed by:				
Revenue Support Grant		(116,000)	(116,000)	0
Other Government Grants		(1,377,000)	(1,575,000)	(198,000)
Business Rates		(8,642,000)	(8,642,000)	0
New Homes Bonus		(1,028,000)	(1,028,000)	0
Collection Fund Surplus		(50,000)	(50,000)	0
Council Tax Requirement		(8,855,000)	(8,855,000)	0
TOTAL FINANCING		(20,068,000)	(20,266,000)	(198,000)
NET EXPENDITURE (Contribution from General Fund)		0	359,000	359,000

3.2 The revenue overspend of £359,000 includes four anticipated contributions to/from reserves, which will be made at year-end in order to comply with statute and previous Cabinet decisions, and these are detailed below:

Table 2: Transfer to Reserves from Ringfenced Services and non Ringfenced Services

Service	Description	£'000
Ringfenced Services:-		
Revenues and Benefits	The net saving at year end will be transferred to the Revenues and Benefits reserve.	119
Local Planning & Conservation	The overspend on the local plan will be transferred to the reserve at year-end to be used solely to fund Local Plan associated work in accordance with previous Cabinet decisions.	(40)
Total Ringfenced Services		79
Non Ringfenced Services:-		
Environment & Leisure	Proposed to use the Covid Reserve to fund the additional capital expenditure re Swallows Roof (reported in Table 3 & Appendix I Table 8. Refer to paragraph 3.8)	(82)
TOTAL		(3)
For noting only:-		
Environment & Leisure	Proposed to use reserves to fund the loss of income claims re Leisure Centres (Covid) (reported in service line in Table 1) refer to paragraph 3.8	(320)

3.3 It is estimated that the Council will receive additional Government Covid funding of £198k of sales, fees and charges income for 2021/22. This is included in the forecasts in Table 1.

Business Rates

3.4 The Council collects business rates and distributes them to preceptors including the Government, Kent County Council (KCC), the Fire Authority and the Council and this is accounted for in the Collection Fund. The original forecast for 2021/22 was that the Council would collect £53m in total in 2021/22. Later the Government announced new reliefs on business rates for retail, local newspapers and nurseries which would reduce the income from business rates by £7m, but this will be offset by Government grants.

3.5 The Council budgeted that its share of the total business rates collected for 2020/21 would be £8.642m. There is a complicated system of levies and tariffs, and any deficit on the Collection Fund for 2021/22 will be allocated to each preceptor as a cost in future years.

3.6 The Business Rates Collection Fund has set aside £12m for appeals, of which the Council's share is £5m.

Improvement and Regeneration Funds

3.7 Table 3 below details the second quarter position on a number of reserve funds.

Table 3: Improvement and Regeneration Funds

	Balance as at 1 April 2021	Topping Up of Funds 2021/22	Fund Committed as at 1 April 2021	Funds committed after 1 April 2021 (Appendix I Table 7) 2021/22	Forecast Balance Unallocated
Funds	£'000	£'000	£'000	£'000	£'000
Improvement and Resilience	1,000	0	0	(780)	220
Covid Recovery	0	1,043	0	(47)	996
Special Projects	1,055	1,000	(815)	(1,124)	116
Performance	271	0	(122)	(55)	94
Communities	411	0	(52)	(44)	315
Pension & Redundancy	52	50	0	(52)	50
Sheppey Improvement Fund (Capital)	0	250	0	(295)	(45)
Regeneration	149	0	0	0	149
TOTAL	2,938	2,343	(989)	(2,397)	1,895

3.8 It is recommended that the following schemes are funded from the Covid Recovery Fund.

- Swallows Roof – additional capital expenditure - £82k (reported in quarter 1 report)
- Swallows and Sheppey Leisure Centres - loss of income claims - £320k (refer to Table 6 Appendix I)

The balance on the Covid Recovery Fund if the above are approved will be £594k.

3.9 The Sheppey Improvement Fund is £250,000 from capital receipts. Three projects have been allocated to be funded from this reserve: Sheppey War Memorial (£60,000); Public Toilets Sheerness Seafront (estimated £120,000) and Barton Point drainage works (estimated £115,000). The estimates for all these projects total £295,000 which currently exceeds the Fund by £45,000. Work is ongoing to address this difference and an update will be provided later.

3.10 It is recommended that delegated authority be given to the Leader and the Director of Resources to top up the Improvement & Resilience Fund as

required from the Business Rates Economic Development Pool Reserve in order to meet the costs of the development of the Master's House.

3.11 Table 7 in Appendix I details the new allocations from the above funds to date.

Capital Expenditure

3.12 This section of the report details actual capital expenditure to end of September 2021 and highlights any variations between the revised 2021/22 capital budget and the projected outturn.

3.13 The revised budget includes the following approvals as detailed in Table 4 below. As a result of the ongoing review of the financial resources the funding for a couple of schemes has changed.

Table 4: Capital Approvals

	£
Original Budget	18,524,160
Capital rollovers from 2020/21 as agreed by Cabinet 14/7/21	5,880,660
St Anne's Footbridge Lighting– to be met from Special Project Funding (SPFBID16). New LED light units and a new control cabinet for the electrical supply	41,250
Master's House £1.55m – Following a review of financial resources the funding for this scheme is now as follows; capital receipts £850,000, £273k grant funding, £112k Reserves (Improvement & Resilience Fund) and the balance of £314k from Reserves (Kent Pool Economic Development Business Rates reserve).	700,000
Sheerness War Memorial – £60,000 payment is a grant and £16,000 is a loan. To be funded from the Sheppey Improvement Fund of £250,000 (Cabinet Report 16/12/20 minute 350/12/2020).	For noting only
CCTV Monitoring Control Centre – Reserves – CCTV (Cabinet Report 22/09/21).	4,960
Winter Warmth Grants – externally funded.	6,780
Faversham Recreation Ground Improvement – S106 (Cabinet Report 22/09/21).	15,800
Swallows Leisure Centre – Roof Improvements (Cabinet Report 22/09/21)	81,740
Queenborough & Rushenden Klondyke Land – External Grant (Cabinet Report 22/09/21)	487,450
Swale House Refurbishment – Cabinet March 2021 approved budget for scheme (Cabinet Report 17/03/21 minute 563/03/2021). Original budget was £3m, Cabinet approved £1.9m.	(1,100,000)
Schemes approved following Quarter 1 Report to Cabinet:-	
High Street Various Projects. To be funded from High Streets Fund £780k, S106 £100k and Improvement & Resilience Fund £107k.	987,350

	£
Barton Point drainage work - £115,000 estimate. To be funded from the Sheppey Improvement Fund of £250,000.	For noting only
Sheerness Seafront Public Conveniences - £120,000 estimate. To be funded from the Sheppey Improvement Fund of £250,000.	For noting only
Sheppey Improvement Fund - £61k to be funded from capital receipts	61,000
Faversham Reach Public Footpath ZF43 - £60,000. To be funded from the Faversham Creek Footpath Reserve.	60,000
Murston Old Church - £20,000 – to be met from Communities Fund (CFBID62).	20,000
Coronation Clock Tower, Sheerness £185,000 – Following a review of financial resources the funding for this scheme is now as follows; £127k Reserves (Town Centres/High Streets Fund), £20k Reserves (Improvement & Resilience Fund) and £38k from S106 receipts.	185,000
Sheppey Hall Improvement (Special Projects Fund SPFBID11) – this bid was completed in 2020/21 and therefore this capital funding is not required in 2021/22.	(40,000)
Public toilets for Queenborough All Tide Landing – to be funded from the Improvement & Resilience Fund.	6,900
TOTAL	25,923,050

3.14 Actual expenditure to end of September 2021 was £2,533,419. This represents 10% of the revised budget. Further details are set out in Table 8 of Appendix I.

3.15 The following projects totalling £1,036,403 (of which £616k is external funding) require approval by Cabinet for funding in 2021/22: -

- Queenborough & Rushenden Klondyke Land - £616k – this is fully funded from external Grant;
- Sittingbourne Town Centre - £420k – this is funded from internal/ external borrowing.

3.16 Table 5 below summarises the capital expenditure to date compared to the revised budget.

Table 5: Capital Programme Expenditure

	2021/22 Revised Budget	2021/22 Actual to Date	2021/22 Projected Variance
	£'000	£'000	£'000
Environment & Leisure	2,273	280	0
Housing & Community Services	17,204	859	0
Planning	60	60	0
Regeneration & Economic Development	6,037	1,335	(876)
Information Technology	350	0	0
Total Capital Programme	25,923	2,533	(876)
Total funded by the Council	19,191	698	(1,492)
Total Partnership funded	6,732	1,835	616
% Spent to date compared to Revised Budget			10

Payment of Creditors

3.17 For April to September 2021, 98.6% of invoices from suppliers were paid within 30 days of receipt of invoice against the target of 97%.

Sundry Debtors

3.18 Tables 9.1 and 9.2 in Appendix I analyse the sundry debt outstanding.

4. Alternative Options

4.1 None identified – this report is largely for information.

5. Consultation Undertaken or Proposed

5.1 Heads of Service and Strategic Management Team have been consulted in preparing this report.

6. Implications

Issue	Implications
Corporate Plan	Good financial management is key to supporting the Corporate Plan objectives.
Financial, Resource and Property	As detailed in the report
Legal, Statutory and Procurement	None identified at this stage.
Crime and Disorder	None identified at this stage.
Environment and Climate/Ecological Emergency	The report identifies a wide range of expenditure headings which support the Council's Climate and Emergency Action Plan.

Issue	Implications
Health & Wellbeing	None identified at this stage.
Safeguarding of Children, Young People and Vulnerable Adults	None identified at this stage.
Risk Management and Health and Safety	The Council's overall financial position is a key risk in the Council's Corporate Risk Register.
Equality and Diversity	None identified at this stage.
Privacy and Data Protection	None identified at this stage.

7. Appendices

7.1 The following documents are published with this report and form part of the report:

- Appendix I: Financial Report 2021/22

8. Background Papers

[Revenue Budget and Capital Programme 2021/22](#)

Table 6 – Significant Variances

APPENDIX I

Service – Cabinet Member (Head of Service)	£'000
CHIEF EXECUTIVE – Cllr R Truelove (Larissa Reed)	
Other Variances:	
Salary underspend	(37)
Special Projects & Swale Stars	(14)
Other net savings	(1)
TOTAL	(52)
POLICY, DEMOCRATIC SERVICES, COMMUNICATIONS AND CUSTOMER SERVICES – Cllr R Truelove (David Clifford)	
Policy, Communications & Customer Services:	
Other Variances:	
Salary underspend – Policy – vacant posts	(80)
Salary underspend – Customer Service Centre	(36)
Sub Total	(116)
Democratic Services and Electoral Services:	
Other Variances:	
Democratic Services – Members Allowances & Travel	23
Sub Total	23
TOTAL	(93)
DIRECTOR OF NEIGHBOURHOOD & REGENERATION – (Emma Wiggins)	
Other Variances:	
Nil variance	-
TOTAL	-
HOUSING AND COMMUNITY SERVICES – Cllr B Martin, Cllr R Palmer, Cllr A Harrison (Charlotte Hudson)	
Community Services:	
Other Variances:	
Licences – salary costs savings	(26)
Licences – reduced income	21
Sub-total	(5)
Housing:	
Other Variances:	
Salary costs overspend	47
Homelessness – temporary accommodation houses overspend	13
Homelessness – other overspend	74
Private Sector Housing – net variations	(1)
Sub-total	133
TOTAL	128

Table 6 – Significant Variances

APPENDIX I

Service – Cabinet Member (Head of Service)	£'000
PLANNING - Cllr M Baldock (James Freeman)	
Other Variances:	
Planning Fees income – additional income (excluding major applications)	(125)
Planning Fees income – additional income from major application - Highsted Park (South-east Sittingbourne)	(290)
Planning consultation advice - additional advice to handle the significant major applications including Highstead Park in planning fees income (includes agency support £52k)	200
Appeal Costs – Additional costs – Litigation costs	233
Development Control / Services – salaries	(32)
Enforcement – Salaries – additional agency costs partly offset by vacant posts	81
Spatial Planning Team – salaries underspend offset by additional agency expenditure	19
Dangerous Structures	2
Local Plan overspend – Judicial Review. This will be funded from the Local Plan reserve in 2021/22	40
Mid Kent Planning Support	(10)
Other	(3)
TOTAL	115
N.B. The overspend on the local plan will be met from the ring-fenced reserve to be used solely to fund Local Plan associated work.	
<i>Total settlement has not yet been determined for the Wises Lane Planning appeal cost. This cost is not reflected above.</i>	
ENVIRONMENT AND LEISURE – Cllr Saunders, Cllr A Harrison, Cllr R Palmer, Cllr Bonney, Cllr Valentine (Martyn Cassell)	
Coronavirus Related Variances:	
Parking Management:	
Car Parks pay and display – income shortfall	500
Parking season tickets – income shortfall	33
Residents Parking Permits & Voucher Parking reduced income	1
Parking Enforcement – deficit relating to on-street parking	54
Multi-Storey Car Park – income shortfall	40
Leisure & Sports Centres:	
Swallows and Sheppey Leisure Centres - Loss of income (LOI) claims	320
Leisure Centres Loss of Income claim to be offset by reserves (refer to paragraph 3.8)	(320)
Public Conveniences – additional equipment costs	4

Table 6 – Significant Variances

APPENDIX I

Service – Cabinet Member (Head of Service)	£'000
Other Variances:	
Environmental Response Team – Section 96 of the Clean Neighbourhoods and Environment Act of 2005 advises that income must be spent on ‘qualifying functions’. Any surplus will be transferred to the ring-fenced account at year end	0
Cemeteries:	
Premises expenditure	9
Interments additional income	(12)
Client & Amenity Services:	
Head of Service and Client and Amenity Services – salary & staff costs savings	(21)
Net Transport and other costs savings	(4)
Technical Services – net salary and other costs savings	(3)
Coast Protection, Harbour & Quays, Seafront – net reduced income	7
Contracts	
Additional salary costs	5
Net Transport costs savings and other	(5)
Animal Welfare, Dog Warden Service:	
Salary costs savings	(4)
Licences additional income	(2)
Environmental Services – salary costs savings	(2)
Highways – net underspend	(1)
Leisure & Sports Centres:	
Consultancy costs overspend	6
Serco Operating Contract overspend	7
Swale Community Leisure Trust management agreement	(84)
Recycling & Waste Minimisation, Refuse Collection and Street Cleansing:	
Garden Waste collections – additional income	(240)
Wheeled Bins purchase – additional expenditure (increasing replacements needed of original bins). <i>Intend to use the ‘Wheeled Bins Repairs & Renewals Reserve’ to fund costs of £150,000 this year.</i>	0
Sale of Wheeled bins – additional income (bins provided under S106 agreements, sales to developers etc.)	(50)
Refuse contract – additional income due from Biffa due to service not being to standard/level expected as per contract (essentially compensation for unachieved service, known as “Perf Mech”).	(33)
Variations to Contract – savings	(20)
Special Collections – additional income (incl. bulky waste & A249)	(80)
Other – net additional costs	3

Table 6 – Significant Variances

APPENDIX I

Service – Cabinet Member (Head of Service)	£'000
Public Conveniences:	
Public Conveniences – net cost savings on premises expenses (including reduced business rates)	(19)
Contract cost additional expenditure (including additional site maintenance costs for new facilities)	27
Parks & Open Spaces, Sports Pitches, Countryside & Country Parks, Allotments and Pest Control:	
Play areas – equipment maintenance & purchase additional cost	2
Pest control – reduced commission income	2
Sports Pitches – net additional premises costs	3
Countryside – net other costs underspend	(8)
Countryside – additional rental income	(14)
Grounds Maintenance Contract – net costs savings	(40)
Parking Management:	
Parking Partnership with Maidstone Borough Council – additional costs	28
Multi-Storey Car Park additional income from season tickets	(56)
Electric Vehicle Charging Points income	(16)
Residents Parking Permits additional income	(10)
Business Rates additional costs	10
Off-street (car parks) Penalty Charge Notices (PCN's) additional income	(8)
Other – net costs savings	(15)
TOTAL	(6)
FINANCE & PROCUREMENT – Cllr R Truelove (Phil Wilson)	
Other Variances:	
Nil variance reported	-
TOTAL	-
REVENUES & BENEFITS – Cllr R Truelove (Zoe Kent)	
Coronavirus Related Variances:	
Reduced income – Mid Kent debt recovery due to courts being shut	87
Other Variances:	
Department for Works and Pensions (DWP) additional housing benefit grants (*)	(99)
DWP Housing Benefit Admin Subsidy Grant increase (*)	(20)
Net Other Costs	3
TOTAL	(29)
N.B. A net saving of (£119k) as detailed (*) will be transferred to reserves at year end	

Table 6 – Significant Variances

APPENDIX I

Service – Cabinet Member (Head of Service)	£'000
PROPERTY SERVICES – Cllr M Bonney (Joanne Johnson)	
Other Variances:	
Property salary underspend as a result of vacant posts offset by additional agency costs	25
Use of reserves to meet additional costs identified above	(25)
Net Other Costs	26
TOTAL	26
REGENERATION & ECONOMIC DEVELOPMENT – Cllr M Baldock, Cllr M Bonney (Joanne Johnson)	
Other Variances:-	
Salary net underspend	(15)
TOTAL	(15)
ENVIRONMENTAL HEALTH – Cllr J Saunders (Tracey Beattie)	
Other Variances:	
Shared Service costs – 2021/22 Budget reported service savings for the Air Quality Project Officer.	42
Net Other Income/Savings	(9)
TOTAL	33
INFORMATION TECHNOLOGY – Cllr R Truelove (Chris Woodward)	
Other Variances:	
Nil variance reported	-
TOTAL	-
INTERNAL AUDIT – Cllr R Truelove (Rich Clarke)	
Other Variances:	
Nil variance reported	-
TOTAL	-
HUMAN RESOURCES – Cllr R Truelove (Bal Sandher)	
Other Variances:	
Nil variance reported	-
TOTAL	-
LEGAL – Cllr R Truelove (Claudette Valmond)	
Other Variances:	
Legal shared service – reduced costs	(7)
S106 additional income – additional income	(29)
External legal fees	30
TOTAL	(6)
CONTRIBUTIONS TO/FROM (-) RESERVES FROM SERVICES SHOWN ABOVE (Table 2)	
Local Plan	(40)

Table 6 – Significant Variances

APPENDIX I

Service – Cabinet Member (Head of Service)	£'000
Revenue Services	119
Contribution from reserves to fund additional capital expenditure	(82)
TOTAL	(3)
CORPORATE ITEMS	
Other Variances:	
Treasury Management & Bank Charges	33
Insurance – additional properties and increases in the All Risks portfolio	46
Minimum Revenue Provision	22
Other net staff costs (including recruitment costs)	10
Salaried post funding from reserves not required as offset by savings under Policy, Governance and Customer Services	63
Sittingbourne Town Centre – Bus companies compensation	286
Other net savings	(1)
TOTAL	459
Net Financing variations – additional Covid grants	(198)
NET EXPENDITURE (Overspend)	359

The forecast salary variances identified in Table 5 above are collated in the table below and total £173k underspend on the total salary/ agency budget of £13.6m.

Service	£'000
Salary underspend - Chief Executive	(37)
Salary underspend – Policy	(80)
Salary underspend – Customer Service Centre	(36)
Salary underspend – Regeneration & Economic Development	(15)
Salary overspend – Housing & Community (including Licencing)	21
Salary underspend - Development Management	(32)
Salary overspend – Enforcement	81
Salary overspend – Spatial Planning	19
Salary underspend - Environment & Leisure	(29)
Salary overspend – Property due to vacancies offset by agency costs	25
Salary underspend – Legal	(43)
Salary underspend – Finance	(13)
Net other staff costs including pension costs underspend	(34)
Total	(173)

Table 7 – 2021/22 New allocations from Funds

Fund	£
Covid Recovery Fund	
Welcome Back Fund Posts (CFBID01)	36,500
Covid 19 Recovery Wellbeing (CFBID02)	10,856
Total Covid Recovery Project Fund	47,356
Special Project Fund	
Wild Estuary (SPBID40)	37,080
Application for Play Area Refurbishment (SPBID41)	28,000
Kemsley Community Centre (SPBID42)	50,000
Biodiversity, Queens Hall car park Faversham (SPBID43)	6,310
Bowls Wheelchair (SPBID44)	2,394
Cricket Nets – Colts Cricket Club Upchurch (SPBID45)	10,000
St Anne’s Footbridge Lighting Increase Fund (SPBID16 £41,250)	31,250
Active Travel (SPFBID46)	100,000
Parks Infrastructure Fund (SPBID03#2)	150,000
Members Grants 2021/22 (SPBID02)	53,800
Area Committees (SPBID39#2)	188,000
Climate Change & Ecological Officer (SPBID33#2)	31,614
Special Projects Officer (SPBID05#2)	55,000
Greenspaces Activities Co-ordinator (SPBID34#2)	35,000
Proposed Schemes:-	
CCTV	14,000
Proposals for 2022/23:-	
Members Grants 2022/23 (SPBID02#3)	53,800
Special Projects Officer 2022/23 (SPBID05#3)	55,000
Greenspaces Activities Co-Ordinator 2022/23 (SPBID34#3)	35,000
Area Committees 2022/23 (SPBID39#3)	188,000
Total Special Project Fund Forecast	1,124,248
Improvement and Resilience Fund	
£250k has been allocated to: Health & Communities, Economic Development, Climate, Heritage	
<u>Health & Communities</u>	
Early Childhood Development Pilot Project (IRFBID01)	39,916
Sheppey Community Bus (IRFBID03)	10,000
Milton Creek Country Park Container (IRFBID04)	2,800
Commissioning of Cultural Activity (IRFBID07)	6,000
Hop Festival eCommerce Website (IRFBID08)	4,000

Table 7 – 2021/22 New allocations from Funds

Fund	£
Summer Festival 2021 (IRFBID09)	5,500
Breaking Barriers Innovations – Isle of Sheppey Project (IRFBID15)	36,000
Sittingbourne Remembrance Service (IRFBID16)	3,000
Sittingbourne Christmas Lights (IRFBID20)	4,270
Sheerness Community Lantern Parade (IRFBID21)	2,415
Sheppey District Scout Centre Works (IRFBID22)	19,490
<u>Economic Development</u>	
Digital review of Visit Swale and digital media channels (Twitter and Facebook) (IRFBID02)	5,000
Sheerness Clock Tower (IRFBID05)	19,572
Toilets for the Queenborough All Tide Landing (IRFBID06)	6,895
Contribution to High Street Fund (IRFBIDTBC)	106,917
Redevelopment of Master’s House (IRFBIDTBC)	111,616
<u>Climate</u>	
Tree Planting (IRFBID10)	25,000
LED in SBC Properties, Car Parks and Open Spaces (IRFBID11)	70,000
EV Chargers On-Street Residential ChargePoint Scheme Application (IRFBID12)	50,000
Car Club (IRFBID13)	52,000
Climate and Ecological Emergency Business Event (IRFBID14)	5,000
Air Quality (IRFBIDTBC)	48,000
<u>Heritage</u>	
Closed Churchyards Repairs / War Memorials and Maintenance #1 (IRFBIDTBC)	45,000
Closed Churchyards Repairs / War Memorials and Maintenance #2 (IRFBIDTBC)	25,000
Additional Tree Officer resource – TPO register (IRFBID17)	17,500
1 Year Fixed term Principal Planning Officer in Planning Policy (IRFBID18)	48,500
Planning Enforcement Notice Register (IRFBID19)	11,000
Total Improvement and Resilience Fund	780,391
Sheppey Improvement Fund (Capital Receipts)	
Sheerness War Memorial	60,000
Sheerness Seafront Public Conveniences	120,000
Barton Point Drainage Work	115,000
Total Sheppey Improvement Fund	295,000
Performance Fund	
Consultancy costs for writing Waste, Recycling and Street Cleansing specification ready for retender (BID140)	25,000
Planning Costs (2021/22 Approval) (1 year)	30,000

Table 7 – 2021/22 New allocations from Funds**APPENDIX I**

Fund	£
Total Performance Fund	55,000
Communities Fund	
Sittingbourne Community Hub – Capacity and Demand Report	1,375
20's Festival Community Grant Support	3,000
Murston Old Church	20,000
The Mill Project	20,000
Total Communities Fund	44,375
Pension & Redundancy	
Officer Redundancy	52,228
Total Pension & Redundancy Fund	52,228
Total All Funds	2,398,598

Table 8 – Capital Programme 2021/22

Capital Scheme	Funding SBC/ Partnership (P)	2021/22 Original Budget £	2020/21 Rollovers (Agreed by Cabinet 14/07/21) £	Other Approvals (refer to paragraph 3.13 in Report) £	2021/22 Revised Budget £	2021/22 Actual to Date £	2021/22 Projected Variance for Year £	Notes
<u>Environment & Leisure - M. Cassell</u>								
Gunpowder Works Oare, Faversham – S106	P	0	9,000	0	9,000	0	0	
New Play Area – Iwade Schemes – S106	P	0	45,000	0	45,000	0	0	
Resurfacing Promenade, The Leas – External Grant	P	0	79,970	0	79,970	6,145	0	
Modular Toilet Kiosk – Minster Leas – Reserves	SBC	0	24,360	0	24,360	0	0	
Milton Creek Country Park Access Road – Reserves	SBC	0	40,000	0	40,000	0	0	
Barton’s Point Coastal Park – Replacement Bridge – Capital Receipts	SBC	0	148,400	0	148,400	140,585	0	
Beach Huts – Capital Receipts	SBC	0	60,000	0	60,000	0	0	
Sheppey Improvement Fund – Capital Receipts	SBC	250,000	0	(250,000)	0	0	0	
Sheppey Improvement Fund - Public Toilets, Sheerness Seafront – Capital Receipts	SBC	0	0	120,000	120,000	0	0	
Sheppey improvement Fund - Barton Point drainage works – Capital Receipts	SBC	0	0	115,000	115,000	15,000	0	
Faversham Recreation Ground Outdoor Gym equipment – S106	P	0	4,940	0	4,940	0	0	
Faversham Recreation Ground Improvement - S106	P	0	0	15,800	15,800	15,804	0	
Open Spaces Play Equipment - S106 (Budget only)	P	100,000	356,000	0	456,000	0	0	

Table 8 – Capital Programme 2021/22

Capital Scheme	Funding SBC/ Partnership (P)	2021/22 Original Budget	2020/21 Rollovers (Agreed by Cabinet 14/07/21)	Other Approvals (refer to paragraph 3.13 in Report)	2021/22 Revised Budget	2021/22 Actual to Date	2021/22 Projected Variance for Year	Notes
		£	£	£	£	£	£	
Leisure Centres (Budget Only)	SBC	0	293,850	0	293,850	0	0	
Swallows Leisure Centre - Capital Works (Swallows roof)	SBC	0	0	81,740	81,740	61,194	0	
Play Improvements – Reserves – SPF	SBC	0	150,000	0	150,000	0	0	
Play Improvements - Capital Receipts	SBC	50,000	0	0	50,000	0	0	
Play Improvements, Diligent Drive – Reserves SPF	SBC	0	18,000	0	18,000	0	0	
Public Toilets for Queenborough All Tide Landing – Reserves	SBC	0	0	6,900	6,900	0	0	
Public Toilets Refurbishment, Forum, Sittingbourne – Reserves	SBC	0	42,080	0	42,080	0	0	
Modular Public Toilets Kiosk, Milton Creek Country Park, Sittingbourne – Reserves	SBC	0	84,280	(82,600)	1,680	1,683	0	
Public Toilets and Showers, Bartons Point, Sheppey – Reserves	SBC	0	100,000	82,600	182,600	0	0	
Wheeled Bins – Repairs & Renewals Reserve	SBC	35,000	251,000	0	286,000	0	0	
St Anne's Footbridge Lighting – Reserves	SBC	0	0	41,250	41,250	39,512	0	
Total Environment & Leisure		435,000	1,706,880	130,690	2,272,570	279,923	0	
<u>Housing & Community Services - C. Hudson</u>								
CCTV - Repairs & Renewals Reserve	SBC	15,000	30,000	0	45,000	0	0	
CCTV Monitoring Control Centre at Multi Storey Car Park – Reserves	SBC	0	0	4,960	4,960	4,959	0	
Disabled Facilities Grants (DFG) Mandatory Grants – External Grant	P	2,062,800	1,238,460	0	3,301,260	698,297	0	

Table 8 – Capital Programme 2021/22

Capital Scheme	Funding SBC/ Partnership (P)	2021/22 Original Budget £	2020/21 Rollovers (Agreed by Cabinet 14/07/21) £	Other Approvals (refer to paragraph 3.13 in Report) £	2021/22 Revised Budget £	2021/22 Actual to Date £	2021/22 Projected Variance for Year £	Notes
DFG Discretionary Grants – External Grant	P	0	1,927,530	0	1,927,530	0	0	
HRG – Housing Repair Grants over 60	SBC	0	0	0	0	1,816	0	(A)
RHB2 Decent Home Loans Owner Occupier	SBC	0	0	0	0	8,143	0	(A)
Winter Warmth Grants – External Grant	P	0	0	6,780	6,780	11,679	0	
Rainbow Homes – internal / external borrowing	SBC	11,500,000	0	0	11,500,000	0	0	
Rainbow Homes – Business Planning Work – internal / external borrowing	SBC	250,000	0	0	250,000	17,715	0	
Murston Old Church	SBC	0	0	20,000	20,000	20,000	0	
Sheppey Hall Improvements – Reserves	SBC	40,000	0	(40,000)	0	0	0	
Thistle Hill Comm Centre, Solar PV installation – Reserves	SBC	20,000	0	0	20,000	20,000	0	
Sheppey Improvement Fund - Sheerness War Memorial – Capital Receipts	SBC	0	0	60,000	60,000	60,000	0	
Sheppey Improvement Fund - Sheerness War Memorial – Loan	SBC	0	0	16,000	16,000	16,000	0	
Land Regeneration/Improvement Works at Dolphin Barge Museum and Skatepark – Reserves	SBC	37,920	0	0	37,920	0	0	
Land Regeneration/Improvement Works at Dolphin Barge Museum and Skatepark – Capital Receipts	SBC	14,140	0	0	14,140	0	0	
Total Housing & Community Services		13,939,860	3,195,990	67,740	17,203,590	858,609	0	

Table 8 – Capital Programme 2021/22

Capital Scheme	Funding SBC/ Partnership (P)	2021/22 Original Budget	2020/21 Rollovers (Agreed by Cabinet 14/07/21)	Other Approvals (refer to paragraph 3.13 in Report)	2021/22 Revised Budget	2021/22 Actual to Date	2021/22 Projected Variance for Year	Notes
		£	£	£	£	£	£	
Regeneration & Economic Development – J. Johnson								
High Streets – Reserves	SBC	0	0	780,430	780,430	0	0	
High Streets – S106	P	0	0	100,000	100,000	0	0	
High Streets – Reserves	SBC	0	0	106,920	106,920	0	0	
Sittingbourne Town Centre – internal / external borrowing	SBC	0	659,330	0	659,330	11,350	420,365	(B)
Footpath contribution - High St, Sittingbourne – S106	P	0	5,660	0	5,660	0	0	
Faversham Creek Basin Regeneration Project (swing bridge) – Capital Receipts	SBC	0	200,000	0	200,000	0	0	
Queenborough & Rushenden Klondyke Land – External Grant	P	0	0	487,450	487,450	1,103,488	616,038	(B)
Swale House Refurbishment	SBC	3,000,000	62,400	(1,100,000)	1,962,400	7,770	(1,912,400)	(C)
Sheerness Clock Tower – Reserves	SBC	0	0	165,420	165,420	157,675	0	
Sheerness Clock Tower – S106	P	0	0	19,580	19,580	0	0	
Sheppey Capital Investments – Capital Receipts	SBC	850,000	0	(850,000)	0	0	0	
Redevelopment of Master’s House, Sheerness – Capital Receipts	SBC	0	0	850,000	850,000	54,604	0	
Redevelopment of Master’s House, Sheerness – External Grants	P	0	0	273,000	273,000	0	0	
Redevelopment of Master’s House, Sheerness – Reserves	SBC	0	0	427,000	427,000	0	0	
Total Regeneration & Economic Development		3,850,000	927,390	1,259,800	6,037,190	1,334,887	(875,997)	

Table 8 – Capital Programme 2021/22

Capital Scheme	Funding SBC/ Partnership (P)	2021/22 Original Budget £	2020/21 Rollovers (Agreed by Cabinet 14/07/21) £	Other Approvals (refer to paragraph 3.13 in Report) £	2021/22 Revised Budget £	2021/22 Actual to Date £	2021/22 Projected Variance for Year £	Notes
<u>Planning Services – J. Freeman</u>								
Faversham Reach Public Footpath ZF43	SBC	0	0	60,000	60,000	60,000	0	
Total Planning Services		0	0	60,000	60,000	60,000	0	
<u>ICT - C. Woodward</u>								
I.T. MKIP Payment – Reserves	SBC	299,300	50,400	0	349,700	0	0	
Total ICT		299,300	50,400	0	349,700	0	0	
Total Capital Programme Funded by SBC	SBC	16,361,360	2,214,100	615,620	19,191,080	698,006	(1,492,035)	
Total Capital Programme Funded by Partners	P	2,162,800	3,666,560	902,610	6,731,970	1,835,413	616,038	
Total Capital Programme		18,524,160	5,880,660	1,518,230	25,923,050	2,533,419	(875,997)	

NOTES TO TABLE 8:

A – It is not possible to budget for these grant payments that are treated as capital. They are all funded from internal resources.

B – Refer to paragraph 3.15.

C – Underspend projected which will be rolled forward to 22/23.

Table 9.1 – Sundry Debt Outstanding (including not due) by due date

	September 2021 £'000	September 2020 £'000
Not due (less than 1 month)	650	315
1-2 months	9	4
2-6 months	100	160
6-12 months	134	104
1-2 years	47	205
2-3 years	30	20
3-4 years	16	17
4-5 years	10	9
5-6 years	2	24
6 years +	29	34
Total	1,027	892
Total due (over 1 month)	377	577
% Total over 1 month	36	65

2 - 6 months includes £14k relating to Kent Auto Salvage and £25k related to S106 receipt.

6 – 12 months £12k relating to Kent Auto Salvage.

2 – 3 years includes £9k car loan; £5k relating to charges on property.

3 - 4 years include £14k relating to charges on property and rent deposit debts which are being paid off via payment plans.

6 years + includes £24k relating to charges on property. The balance are rent deposit debts which are being paid off via payment plans.

It should be noted that these tables include debts raised for all our grants receivable from Kent County Council, the NHS, etc.

Table 9.2 – Sundry Debt Outstanding (including not due) by Service

	September 2021 £'000	September 2020 £'000
Property	130	251
Commissioning, Environment & Leisure	131	56
Housing, Economy & Communities	179	290
Legal	0	0
Environmental Health	6	6
Planning	0	28
Communications	0	1
Other	581	260
Total	1,027	892

Other – includes S106 agreement – Land at Station Road Teynham which was not due at the end of September - £524k