

## REPORT TO THE FINANCE, EMPLOYMENT & SERVICES COMMITTEE



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<b>Date</b>	<b>4th May 2021</b>
<b>SUBJECT</b>	<b>Year-End Budget Variances</b>

### PURPOSE:

1. To inform the Committee that there has been an overall underspend to the budget for 2020/21, to the net value of £268,639, resulting in an overall transfer to general reserves of £215,360.
2. To provide of breakdown and explanation of any material variances.

### BACKGROUND:

3. There are a number of different factors that have majorly impacted the Council's budget for 2020/21:
  - No events were held during the period, including the Great British Rhythm & Blues Festival.
  - The management and running of Primet Community Centre being transferred back to the Town Council.
  - Receipt of the Government Support Grants for the Community Centre.
  - Town Centre Floral Displays and the new partnership with Colne In Bloom.
  - The capitalisation of the Phase 1 works for the Town Hall.
  - The Playground Development Project.
  - Receipt of the loans from the PWLB.
  - Changes to staffing requirements - Lengthsman & Cleaner.
  - Roof works required on the Town Hall, Annex and Albert Road Rental Properties.
  - The Coronavirus Pandemic.
4. Where possible, an attempt has been made to change and amend the budgets throughout the year to incorporate any significant shift in area spend.
5. The expenditure budget at the end of the year (£1,038,900), was significantly different to the expenditure budget agreed by Full Council in December 2019 (£686,265). It was estimated that a total of £143,279 would need to be taken from reserves in order to facilitate this.
6. The Government Lockdown for COVID-19 has led to the delay in various committed works, and works that were known to be required, but could not be quoted for and completed in time.

## FINANCIAL CONSIDERATIONS:

7. Consideration needs to take place as to whether any significant budget underspends should be carried forward through to 2021/22.

## REPORT DETAIL:

8. Below is a breakdown of material cost centre variance, along with a more detailed explanation.

### 9. 101 – Administration

	(main contributors to underspend)	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Variance %	Committed Expenditure	Funds Available	% Spent
<b>101</b>	<b>Administration</b>								
4002	Travelling Expenses	0	207	400	193	48.3%		193	51.70%
4013	New Equipment & Infrastructure	3,591	991	1,210	219	18.1%		219	81.90%
4015	Printing/Photocopier	2,744	1,966	3,000	1,034	34.5%		1,034	65.50%
4030	Computers & Website	3,556	6,239	8,300	2,061	24.8%		2,061	75.20%
4035	Audit Fees	2,275	1,975	3,500	1,525	43.6%		1,525	56.40%
4105	Legal Fees	0	325	1,000	675	67.5%		675	32.50%
	<b>Cost Centre Totals</b>	<b>24,393</b>	<b>28,689</b>	<b>35,463</b>	<b>6,774</b>	<b>19.1%</b>		<b>4,551</b>	<b>80.90%</b>

A lack of events has meant that the amounts spent on travelling expenses and printing/copying has been substantially less this year. Only one Interim Audit was carried out, due to there being no Blues Festival in August 2020. The reduction in spend on Legal Fees is down to the delay in finalising the Annex Lease.

### 10. 102 – Christmas Lights

	(main contributors to underspend)	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Variance %	Committed Expenditure	Funds Available	% Spent
<b>102</b>	<b>Christmas Lights</b>								
4218	Utilities (Events)	117	154	500	346	69.2%		346	30.90%
4452	New Equipment (Xmas Lights)	0	0	450	450	100.0%		450	0.00%
4453	Repairs & Maint. (Xmas Lights)	1123	648	2477	1829	73.8%		1829	26.20%
4454	Storage (Christmas Lights)	2088	2088	2590	502	19.4%		502	80.60%
4582	Switch On Event	188	186	250	64	25.6%		64	74.40%
4583	Call Out Service	266	201	270	69	25.6%		69	74.40%
	<b>Cost Centre Totals</b>	<b>17,409</b>	<b>17,794</b>	<b>21,150</b>	<b>3,356</b>	<b>15.9%</b>	<b>0</b>	<b>3,356</b>	<b>84.10%</b>

The Christmas Lights were all changes to LED lights by the contractor last year. This has led to a decrease in monies spent on utilities, repairs & maintenance and call out fees. At the start of the year an element was placed in the budget for new additional lights and their storage, however these budgets were not utilised.

### 11. 104 – Alkincoates Park

	(main contributors to underspend)	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Variance %	Committed Expenditure	Funds Available	% Spent
<b>104</b>	<b>Alkincoates Park</b>								
1042	Mgt recharge	2,181	-95	6,485	6,580	101.5%			-1.50%
	Income	2,181	-95	6,485	6,580	101.5%			-1.50%
4017	Hygiene Products	0	0	200	200	100.0%		200	0.00%
4036	Expenses eg Travel	9	0	200	200	100.0%		200	0.00%
4045	Public Liability and All Risks	310	152	183	31	16.9%		31	82.80%
4049	Park Events	0	392	500	108	21.6%		108	78.50%
4070	Watering - Park / Flower Beds	0	136	836	700	83.7%		700	16.30%
4206	Misc. Expenditure	14	0	200	200	100.0%		200	0.00%
4217	Security	0	200	500	300	60.0%		300	40.00%
4507	Fly Tipping	0	140	640	500	78.1%		500	21.90%
4522	New Equipment	0	0	1000	1000	100.0%		1000	0.00%
4524	Repairs & Maint.	3770	8696	11442	2746	24.0%	20	2726	76.20%
4529	Electricity	2181	2686	8000	5314	66.4%		5314	33.60%
4530	Water Rates	250	1553	5200	3647	70.1%		3647	29.90%
4566	Fixed Wire Testing	0	0	500	500	100.0%		500	0.00%
4573	Fire Risk Assessments	0	0	220	220	100.0%		220	0.00%
4574	Fire Extinguishers and Hoses	0	26	30	5	16.7%		5	85.00%
4575	Fire Alarm	0	0	275	275	100.0%		275	0.00%
4579	Gutter Cleaning	0	0	150	150	100.0%		150	0.00%
5002	Signs & Notice Boards	56	949	1477	528	35.7%	100	428	71.00%
5114	Contingency	0	0	2000	2000	100.0%		2000	0.00%
5147	Path Maintenance	2891	988	3330	2342	70.3%		2342	29.70%
	<b>Cost Centre Totals</b>	<b>55,716</b>	<b>75,884</b>	<b>99,157</b>	<b>23,273</b>	<b>23.5%</b>	<b>120</b>	<b>23,153</b>	<b>76.70%</b>

The main areas of underspend are in new equipment, repairs & maintenance, utilities and path maintenance. An error in the previous year's utility recharge has led to a minus figure being reported in the 2020/21 accounts. Utility recharge was originally done at 100%, however once the management agreement was finalised, this was reduced to 50% for gas and electric, and 25% for water. Credit notes were raised for the overcharge. The actual value of utilities recharged in 2020/21 was around £1,800. This was less than expected, due to the Pavilion Café and the Bowling Green being closed because of the Government lockdown. It was also unknown if any other costs would need to be recharged. This Income figure has been substantially reduced for 2021/22.

It is recommended that, as expenditure has already been committed, the budgets for Repairs & Maintenance and Signs & Notice Boards are carried forward to 2021/22.

## 12. 105 – Allotments

	(main contributors to underspend)	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Variance %	Committed Expenditure	Funds Available	% Spent
<b>105</b>	<b>Allotments</b>								
1000	Income Allotments 2020/21	0	12061	8500	-3561	-41.9%			141.9%
1001	Income Key Deposits	0	30	50	20	40.0%			60.0%
1002	Income Allotment Water Recharg	634	534	650	116	17.8%			82.2%

1007	Income Allotments 2019/20	7295	124	0	-124				0.0%
1008	Income Allotments Amin/Set-Up	250	600	250	-350	-140.0%			240.0%
	Income	8,179	13,349	9,450	-3,899	-41.3%			141.30%
4003	Overtime	0	0	50	50	100.0%		50	0.0%
4004	Staff Training	0	0	160	160	100.0%		160	0.0%
4104	Trees	0	350	2250	1900	84.4%		1900	15.6%
4106	Other Costs	157	1351	1851	500	27.0%		500	73.0%
4109	Repairs & Maint. (Allotments)	1155	810	2828	2018	71.4%		2018	28.6%
4110	Utilities	756	333	812	479	59.0%		479	41.0%
4111	Awards	324	120	324	204	63.0%		204	37.0%
4507	Fly Tipping	0	0	250	250	100.0%		250	0.0%
	<b>Cost Centre Totals</b>	<b>13,590</b>	<b>16,659</b>	<b>22,306</b>	<b>5,647</b>	<b>25.3%</b>		<b>5,647</b>	<b>74.70%</b>

Although there were 12 new sign ups throughout the year which have contributed to the increase in allotment income, it is still thought that this figure has been falsely inflated due to an incorrect amount being carried forward from previous years. It an attempt to prevent this from happening again, new income codes have been created and each receipt will be correctly allocated at the time it is processed in the accounting system.

Due to the pandemic, an awards evening could not take place in the Town Hall as usual. Instead, the Committee decided to hold the allotment awards virtually by way of a photo competition. This actually worked very well, and the aim is to hold a similar competition this year.

The pending land purchase for the access path to the South Valley allotments will require a budget for legal fees, and there were also a number of foreseen repairs that could not be commissioned before the year-end for one reason or another. For this reason, it is recommended that all available surplus is carried forward to 2021/22.

### 13. 106 – Events

	(main contributors to underspend)	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Variance %	Committed Expenditure	Funds Available	% Spent
<b>106</b>	<b>Events</b>								
1009	Income - Events Partnership	11,485	0	300	300	100.0%			0.00%
1010	Income Events	6,150	-37	2,100	2,137	101.8%			-1.80%
	Income	17,635	-37	2,400	2,437	101.5%			-1.50%
4048	Remembrance Sunday	0	1171	1500	329	21.9%		329	78.1%
4200	Entertainment	6158	0	162	162	100.0%		162	0.0%
4201	Advertising and Marketing	2293	0	300	300	100.0%		300	0.0%

4203	Printing	1138	0	500	500	100.0%		500	0.0%
4204	Infrastructure & Equipment	2649	851	1513	662	43.8%		662	56.2%
4206	Misc. Expenditure	2216	123	387	264	68.2%		264	31.8%
4208	Venue Hire (Events)	0	0	35	35	100.0%		35	0.0%
4215	Events Equipment Hire	0	0	430	430	100.0%		430	0.0%
4216	Events Licence Fees	217	42	175	133	76.0%		133	24.0%
4217	Security	863	0	561	561	100.0%		561	0.0%
4219	First Aid	1500	0	900	900	100.0%		900	0.0%
4221	Gazebo install	65	0	600	600	100.0%		600	0.0%
4223	Banners install	480	0	500	500	100.0%		500	0.0%
4815	Sound Lighting - all	1855	0	1256	1256	100.0%		1256	0.0%
	<b>Events :- Indirect Expenditure</b>	<b>27,447</b>	<b>2,187</b>	<b>8,819</b>	<b>6,632</b>	<b>75.2%</b>		<b>6,632</b>	<b>24.80%</b>

The decision was made in March to cancel all events up until 1<sup>st</sup> September 2020. Consequently the events budget was stripped down to allow coverage for Halloween and Christmas, and the funds deployed elsewhere in the budget.

Sadly, due to a second national lockdown, the Halloween and Christmas events could not take place.

It was agreed that if available, £5,000 would be carried over to 2021/22 to fund additional Halloween decorations for 2021/22.

#### 14. 107 – Primet Community Centre

	(main contributors to underspend)	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Variance %	Committed Expenditure	Funds Available	% Spent
<b>107</b>	<b>Primet Community Centre</b>								
1011	Grant Funding	0	18336	10000	-8336	-83.4%			183.4%
1014	Advertising Hoarding (Primet)	1788	1950	1270	-680	-53.5%			153.5%
1050	Room Hire	0	0	500	500	100.0%			0.0%
1073	Refreshments income	0	0	50	50	100.0%			0.0%
1100	Group Bookings	0	0	2000	2000	100.0%			0.0%
1101	Party Income	0	0	250	250	100.0%			0.0%
	<b>Income</b>	<b>3,552</b>	<b>40,622</b>	<b>34,410</b>	<b>-6,212</b>	<b>-18.1%</b>			<b>118.10%</b>
4000	Salaries, NI	0	1941	6000	4059	67.7%		4059	32.4%
4002	Travelling Expenses	0	0	180	180	100.0%		180	0.0%
4003	Overtime	0	0	1800	1800	100.0%		1800	0.0%
4011	Stationery	0	0	50	50	100.0%		50	0.0%
4013	New Equipment & Infrastructure	0	725	4620	3895	84.3%		3895	15.7%
4016	Software & Licencing	0	0	250	250	100.0%		250	0.0%
4017	Hygiene Products	0	0	100	100	100.0%		100	0.0%
4043	Contents Insurance	0	0	250	250	100.0%		250	0.0%
4045	Public Liability and All Risks	0	0	175	175	100.0%		175	0.0%
4102	Barriers and Fencing	0	0	400	400	100.0%		400	0.0%
4103	Clearing/Skips	0	75	280	205	73.2%		205	26.8%
4104	Trees	0	0	1500	1500	100.0%		1500	0.0%
4206	Misc. Expenditure	0	14	122	108	88.5%		108	11.6%
4219	First Aid	0	30	100	70	70.0%		70	29.9%
4498	Cleaner	0	0	2500	2500	100.0%		2500	0.0%

4499	Laundry	0	0	300	300	100.0%		300	0.0%
4500	Cleansing	0	575	1000	425	42.5%		425	57.5%
4507	Fly Tipping	0	0	150	150	100.0%		150	0.0%
4519	Solar Panels	0	0	750	750	100.0%		750	0.0%
4524	Repairs & Maint.	0	11715	18709	6994	37.4%	1401	5593	70.1%
4528	Gas	0	601	1035	434	41.9%		434	58.1%
4529	Electricity	0	621	935	314	33.6%		314	66.4%
4531	Rates	0	0	1000	1000	100.0%		1000	0.0%
4535	Refreshments	0	0	30	30	100.0%		30	0.0%
4544	Clinical Waste	0	0	75	75	100.0%		75	0.0%
4547	Display Electrical Certificate	0	0	260	260	100.0%		260	0.0%
4565	Legionella	0	300	375	75	20.0%		75	80.0%
4573	Fire Risk Assessments	0	0	180	180	100.0%		180	0.0%
4575	Fire Alarm	0	3284	6935	3651	52.6%		3651	47.3%
4579	Gutter Cleaning	0	100	500	400	80.0%		400	20.0%
4580	Buildings & Infrastructure	0	0	1000	1000	100.0%		1000	0.0%
5002	Signs & Notice Boards	0	90	161	71	44.1%		71	55.9%
5100	Window Cleaning	0	7	50	43	86.0%		43	13.8%
5145	Grass Maintenance	0	250	650	400	61.5%		400	38.5%
5146	Garden Services	0	0	400	400	100.0%		400	0.0%
5147	Path Maintenance	0	119	250	131	52.4%		131	47.6%
<b>Cost Centre Totals</b>									
		<b>4,549</b>	<b>23,655</b>	<b>56,495</b>	<b>32,840</b>	<b>58.1%</b>	<b>1,401</b>	<b>31,438</b>	<b>44.40%</b>

Although quite a lot of repair and maintenance work has been carried out at the Community Centre, tier three and four restrictions, coupled with a second national lockdown have meant that the Council was unable to open the centre for community use.

The receipt of two COVID support grants, has also contributed to the underspend to budget.

It is recommended that due to existing commitments, the Repairs & Maintenance budget be carried forward to next year. Also, as it was agreed that all Primet funds should stay with the Community Centre, it is recommended that the remaining surplus be transferred to the Primet Earmarked Reserve.

#### 15. 108 – Town Centre Floral Displays

	(main contributors to underspend)	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Variance %	Committed Expenditure	Funds Available	% Spent
<b>108</b>	<b>Town Centre Floral Displays</b>								
4013	New Equipment & Infrastructure	0	11,009	19,780	8,771	44.3%	986	7,785	60.60%
5135	Flowers, supplies & consumable	0	305	9,500	9,195	96.8%	6,228	2,967	68.80%
<b>Cost Centre Totals</b>									
		<b>5,200</b>	<b>11,530</b>	<b>29,500</b>	<b>17,970</b>	<b>60.9%</b>	<b>7,214</b>	<b>10,756</b>	<b>63.50%</b>

Assisting with the Town Centre Floral Displays is a new service to the Town Council, as it is still unknown what additional equipment will be needed. As there are existing commitments for these funds, it is recommended that these budgets are carried forward to 2021/22.

#### 16. 112 – CCTV

	(main contributors to underspend)	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Variance %	Committed Expenditure	Funds Available	% Spent
<b>112</b>	<b>CCTV</b>								
4012	Postage	5	0	35	35	100.0%		35	0.0%
4013	New Equipment & Infrastructure	0	39568	63427	23859	37.6%	23848	11	100.0%
4033	Training	0	0	500	500	100.0%		500	0.0%
4441	Repairs & Maintenance (CCTV)	430	720	1705	985	57.8%		985	42.2%
4486	Software Licence extenstion	695	695	895	200	22.3%		200	77.7%
5114	Contingency	0	0	5000	5000	100.0%		5000	0.0%
5140	Maintenance Agreement	1870	1870	2470	600	24.3%		600	75.7%
	<b>Cost Centre Totals</b>	<b>3,000</b>	<b>43,051</b>	<b>74,245</b>	<b>31,194</b>	<b>42.0%</b>	<b>23,848</b>	<b>7,346</b>	<b>90.20%</b>

An element was included in this budget for a contract price increase, due to additional systems put in place. Existing prices were however maintained for the rest of the year. The CCTV system commissioned for King George V Playground was due to be completed in January, unfortunately there were a number of delays to the project, and it has only recently completed in April 2021. As the Invoice for this project has not yet been received, it is recommended that the new equipment and infrastructure budget and the contingency be carried forward to 2021/22.

#### 17. 114 – Colne Town Hall

	(main contributors to underspend)	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Variance %	Committed Expenditure	Funds Available	% Spent
<b>114</b>	<b>Colne Town Hall</b>								
1005	Criminal damage restitution	220	0	200	200	100.0%			0.0%
1043	Town Hall Utilities Recharge	0	0	100	100	100.0%			0.0%
1046	Wedding income	0	356	2000	1644	82.2%			17.8%
1050	Room Hire	515	0	500	500	100.0%			0.0%
1068	Rental income	42	0	250	250	100.0%			0.0%
1073	Refreshments income	0	0	80	80	100.0%			0.0%
1086	Wedding Drinks	0	89	1500	1412	94.1%			5.9%
	<b>Income</b>	<b>777</b>	<b>1,445</b>	<b>5,630</b>	<b>4,185</b>	<b>74.3%</b>			<b>25.70%</b>
4001	Employer Pension Contribution	0	152	250	98	39.2%		98	60.9%
4003	Overtime	0	0	500	500	100.0%		500	0.0%
4007	Wedding Staff	0	0	150	150	100.0%		150	0.0%
4008	Wedding refreshments	0	18	40	22	55.0%		22	44.8%
4033	Training	0	260	500	240	48.0%		240	52.0%
4219	First Aid	8	0	100	100	100.0%		100	0.0%
4523	Professional Fees	0	268	813	545	67.0%		545	33.0%
4524	Repairs & Maint.	5984	81706	138017	56311	40.8%	52838	3473	97.5%
4530	Water Rates	2520	1581	2169	588	27.1%		588	72.9%
4564	Gas safety	405	354	450	96	21.3%		96	78.7%
4566	Fixed Wire Testing	0	0	400	400	100.0%		400	0.0%
4568	Lift Servicing	37	220	420	200	47.6%		200	52.4%
4573	Fire Risk Assessments	0	0	155	155	100.0%		155	0.0%
5100	Window Cleaning	335	740	560	-180	-32.1%		-180	132.1%
5104	Town Hall Clock	120	4470	11169	6699	60.0%	4400	2299	79.4%

	<b>Cost Centre Totals</b>	<b>157,074</b>	<b>167,066</b>	<b>234,657</b>	<b>67,591</b>	<b>28.8%</b>	<b>57,238</b>	<b>10,353</b>	<b>95.59%</b>
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During the Government lockdown, the Town Hall has been closed to the Public, and as number for weddings were reduced to just 15 guests, the Council only had one wedding booking during this period.

The roof of the Town Hall was damaged during a storm in February 2020, which led to water ingress in the Chambers, Committee Room, and Finance Office. Although most of the internal damage was covered by the Insurers, some of the roof damage was put down to wear and tear.

Emergency roof works were required, along with the replacement of the corroded down pipes. One of the down pipes was sent off to be cast, and unfortunately is still with the contractor. It is expected that the work will be completed in the Summer.

The Council has also needed to fund the replacement of the auto-winders for the Town Hall Clock. A deposit has been paid, however the work is yet to be completed.

The fixed wire testing is due in December 2021, however as this has never been done by the Town Council, it is unsure how much this will cost. It is also the Council's intention to commission a full condition survey of the building in 2021/22 to inform a programme of planned predictive maintenance.

As there are existing commitments for these funds, it is recommended that the Repairs & Maintenance, Fixed Wire Testing and Town Hall Clock surplus is carried through to 2021/22.

#### 18. 115 – Bus Shelters

	(main contributors to underspend)	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Variance %	Committed Expenditure	Funds Available	% Spent
<b>115</b>	<b>Bus Shelters</b>								
4542	Repairs & Maint (Bus Shelters)	1,763	2,719	9,850	7,131	72.4%	5,100	2031	79.40%
	<b>Cost Centre Totals</b>	<b>7,284</b>	<b>11,251</b>	<b>18,391</b>	<b>7,140</b>	<b>38.8%</b>	<b>6,654</b>	<b>486</b>	<b>97.40%</b>

Due to the national lockdown and poor weather conditions, the planned maintenance for the remaining bus shelters has not been completed. As there is an existing commitment in the accounting system for this, it is recommended that this budget is carried forward to 2021/22.

#### 19. 116 – Benches

	(main contributors to underspend)	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Variance %	Committed Expenditure	Funds Available	% Spent
<b>116</b>	<b>Benches</b>								
4013	New Equipment & Infrastructure	0	0	2,000	2,000	100.0%		2,000	0.00%
4563	Transport (Benches)	0	0	395	395	100.0%		395	0.00%
	<b>Cost Centre Totals</b>	<b>2,625</b>	<b>3,457</b>	<b>5,870</b>	<b>2,413</b>	<b>41.1%</b>	<b>0</b>	<b>2,413</b>	<b>58.90%</b>

The Town Council have recently received a number of requests for additional and replacement benches. Consequently, it is recommended that this budget be carried forward to 2021/22.

## 20. 117 – Grants

	(main contributors to underspend)	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Variance %	Committed Expenditure	Funds Available	% Spent
<b>117</b>	<b>Grants</b>								
4050	Local Grant Payments	0	580	2,500	1,920	76.8%		1,920	23.20%
	<b>Cost Centre Totals</b>	<b>0</b>	<b>580</b>	<b>2,500</b>	<b>1,920</b>	<b>76.8%</b>	<b>0</b>	<b>1,920</b>	<b>23.20%</b>

Only two grant requests were received, one of which has been paid in the new financial year. Because Councillors have expressed a desire to increase the Grants budget, it is recommended that this surplus be carried forward to 2021/22.

## 21. 118 – Countryside Access

	(main contributors to underspend)	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Variance %	Committed Expenditure	Funds Available	% Spent
<b>118</b>	<b>Countryside Access</b>								
1105	Public rights of way grant	0	0	500	500	100.0%			0.00%
	Income	0	0	500	500	100.0%			0.00%
4620	Countryside Access Expenditure	1,500	1,500	1,500	0	0.0%		0	100.00%
4621	Public rights of way	0	0	500	500	100.0%		500	0.00%
	<b>Cost Centre Totals</b>	<b>1,500</b>	<b>1,500</b>	<b>2,000</b>	<b>500</b>	<b>25.0%</b>	<b>0</b>	<b>500</b>	<b>75.00%</b>

Due to a number of different reasons, the grant money received from Lancashire County Council for the Public Rights of Way Scheme, has not been utilised. We have been told that we can carry this forward to 2021/22 as long as the money is used for Public Footpaths.

## 22. 121 – Blues Festival 2021

	(main contributors to underspend)	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Variance %	Committed Expenditure	Funds Available	% Spent
<b>121</b>	<b>Blues Festival 2021</b>								
1016	Blues - Merchandising Sales	0	18	0	-18				0.00%
	Income	0	18	0	-18				
4002	Travelling Expenses	0	0	47	47	100.0%		47	0.0%
4005	Bank Charges	0	0	50	50	100.0%		50	0.0%

4012	Postage	0	4	38	34	89.5%		34	9.7%
4015	Printing/Photocopier	0	0	50	50	100.0%		50	0.0%
4827	Blues - Marketing Agency	0	1250	5563	4313	77.5%		4313	22.5%
4835	Publicity	0	0	2503	2503	100.0%		2503	0.0%
4858	Blues - Artists buy outs	0	1590	2240	650	29.0%		650	71.0%
<b>Cost Centre Totals</b>									
		<b>0</b>	<b>14,082</b>	<b>22,424</b>	<b>8,342</b>	<b>37.2%</b>	<b>0</b>	<b>8,342</b>	<b>62.80%</b>

As the Council was not sure if the festival would go ahead, expenses that would normally have been paid by the end of the year, were not committed.

### 23. 122 – Neighbourhood Plan

	(main contributors to underspend)	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Variance %	Committed Expenditure	Funds Available	% Spent
<b>122</b>	<b>Neighbourhood Plan</b>								
4011	Stationery	0	9	50	41	82.0%		41	17.9%
4108	Marketing & Promotion	0	136	797	661	82.9%		661	17.0%
4404	Staffing	0	3029	4000	971	24.3%		971	75.7%
4840	Consultancy	4100	4000	8280	4280	51.7%	2450	1830	77.9%
<b>Cost Centre Totals</b>									
		<b>8,502</b>	<b>8,056</b>	<b>14,080</b>	<b>6,024</b>	<b>42.8%</b>	<b>2,450</b>	<b>3,574</b>	<b>74.60%</b>

The Coronavirus Pandemic led to the Government postponing all referendums on Neighbourhood Plans. Consequently, the Colne Neighbourhood Plan is not as far down the processes as was predicted. The Working Group extended the Regulation 14 Consultation and are using this time to consolidate the responses received. The Earmarked Reserve of £5,000, was transferred to the revenue budget in February 2021 to fund the additional reports that the Council has commissioned to strengthen the evidence base for the plan.

As there are existing commitments for these funds, it is recommended that all available surplus is carried forward through to 2021/22.

#### RECOMMENDATION:

24. That the FES Committee considers the recommendations made to carry certain budgets forward to 2021/22.

#### REASONS FOR RECOMMENDATION

25. To cover existing commitments that have automatically been carried forward by the Council's accounting system.

#### SUMMARY OF KEY POINTS:

26. As at year-end 2020/21, there has been a significant underspend of £268,639.
27. A number of factors have been outlined that have contributed to this underspend.

**POLICY IMPLICATIONS:**

28. Financial Regulations state that variances of a material nature must be explained and reported to the FES Committee.

**SUPPORTING PAPERS:**

- None

FURTHER INFORMATION, PLEASE CONTACT: Gina Langley