

<b>Committee(s):</b> Licensing	<b>Dated:</b> 18/07/2024
<b>Subject:</b> Revenue Outturn 2023/24	<b>Public</b>
<b>Which outcomes in the City Corporation's Corporate Plan does this proposal aim to impact directly?</b>	n/a
<b>Does this proposal require extra revenue and/or capital spending?</b>	<b>N</b>
<b>If so, how much?</b>	n/a
<b>What is the source of Funding?</b>	n/a
<b>Has this Funding Source been agreed with the Chamberlain's Department?</b>	n/a
<b>Report of:</b> Chamberlain Port Health & Public Protection Director	<b>For Information</b>
<b>Report author:</b> Jenny Pitcairn, Chamberlain's Department	

### Summary

This report compares the revenue outturn for the services overseen by your Committee in 2023/24 with the final budget for the year. Overall total net expenditure during the year was (£243,000) whereas the total budget was (£367,000), representing an underspending of £124,000 as set out below.

<b>Summary Comparison of 2023/24 Revenue Outturn with Final Budget</b>				
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Revenue Outturn</b>	<b>Variation Better/ (Worse)</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Direct Net Expenditure</b>				
Environment	(325)	(352)	(309)	43
<b>Capital and Support Services</b>	<b>(15)</b>	<b>(15)</b>	<b>66</b>	<b>81</b>
<b>Overall Total</b>	<b>(340)</b>	<b>(367)</b>	<b>(243)</b>	<b>124</b>

The Interim Executive Director Environment submitted a request to carry forward local risk underspendings within the Department, but none for the Licensing Committee. This request will be considered by the Chamberlain in consultation with the Chairman and Deputy Chairman of the Resource Allocation Sub Committee.

### Recommendation(s)

Members are asked to:

- Note the report

## Main Report

### Revenue Outturn for 2023/24

- Actual net expenditure for your Committee's services during 2023/24 totalled (£243,000), an underspend of £124,000 compared to the final net budget of (£367,000). A summary comparison with the final budget for the year is tabulated below. In this and subsequent tables, expenditure and adverse variances are presented in brackets.

<b>Summary Comparison of 2023/24 Revenue Outturn with Final Budget</b>				
	<b>Original Budget £000</b>	<b>Final Budget £000</b>	<b>Revenue Outturn £000</b>	<b>Variation Better/ (Worse) £000</b>
<b>Local Risk</b>				
Environment	(325)	(352)	(309)	43
<b>Total Local Risk</b>	<b>(325)</b>	<b>(352)</b>	<b>(309)</b>	<b>43</b>
<b>Capital and Support Services</b>	<b>(15)</b>	<b>(15)</b>	<b>66</b>	<b>81</b>
<b>Overall Total</b>	<b>(340)</b>	<b>(367)</b>	<b>(243)</b>	<b>124</b>

- The only significant local risk variation was additional grant income of £35,000 towards the cost of administering Pavement Licences.
- The £81,000 underspend on capital and support services is due primarily to:
  - A review of central support services recharges carried out during 2023/24. This involved updating the basis of apportionment for all recharges following the TOM and Governance Review along with trying to make them more transparent and fairer across all services. The updated basis has led to several variations against budgets across committees, but overall total recharges have remained within the total original envelope corporately. (City Fund Original Budget £29.9m vs Outturn £27.9m, and City's Estate Original Budget £24.2m vs Outturn £22.9m.) Consultation has been held with areas where recharges are funded from local reserves, i.e. HRA and Police, any variation/increase in costs across other services are met from the deficit funding and have no effect on front-line services. The full recharge review has not yet been formally approved by Members as work is ongoing as how to the new basis will affect 2024/25 budgets. Once the review is fully adopted the 2024/25 budget will be reviewed and updated where necessary and the paper on the review made available
  - An increase of (£34,000) of funding from City Bridge Trust for Bridges Enforcement to match agreed expenditure;
- Appendix 1 shows the movement from the 2023/24 original budget to the final budget.

5. The table below shows the degree to which costs were recovered through fees by licence type.

<b>Revenue Outturn by Licence/Activity Type</b>	<b>Revenue Outturn £000</b>
<b>Late Night Levy</b> <sup>1</sup>	
Expenditure	(120)
Income	120
<b>Total Late Night Levy</b>	<b>0</b>
<b>Gambling Act</b> <sup>2</sup>	
Expenditure	(14)
Income	10
<b>Total Gambling Act</b>	<b>(4)</b>
<b>Tables &amp; Chairs</b>	
Expenditure	(12)
Income	12
<b>Total Tables &amp; Chairs</b>	<b>0</b>
<b>Massage &amp; Special Treatment</b>	
Expenditure	(46)
Income	46
<b>Total Massage &amp; Special Treatment</b>	<b>0</b>
<b>Bridges Enforcement</b>	
Expenditure	(168)
Income	168
<b>Total Bridges Enforcement</b>	<b>0</b>
<b>Premises, street trading and other</b> <sup>3</sup>	
Expenditure	(553)
Income	314
<b>Total Premises, street trading &amp; other</b>	<b>(239)</b>
<b>OVERALL TOTAL</b>	<b>(243)</b>

<sup>1</sup> Including administration costs

<sup>2</sup> The cost of administering some application types have now exceeded the statutory maximum fees, therefore it is not possible to fully recover costs in those instances.

<sup>3</sup> The costs relating to premises (excluding Late Night Levy) and street trading are not separately identified at present. This category also includes any non-recoverable costs, including pavement licences (net of grant income), which were issued free-of-charge for part of the year.

### **Local Risk Carry Forwards to 2024/25**

6. The Interim Executive Director Environment had a local risk underspending of £43,000 on the activities overseen by your Committee. Across the wider Department the Interim Executive Director had net local risk overspendings totalling £6,000 on activities overseen by other Committees, after adjusting for unspent carry-forwards from 2022/23. The Director proposed that his maximum eligible underspend of £37,000 be carried forward, none of which relates to activities overseen by your Committee.

## **Corporate & Strategic Implications**

Strategic implications – none.

Financial implications – none.

Resource implications – none.

Legal implications – none.

Risk implications – none.

Equalities implications – none.

Climate implications – none.

Security implications – none.

## **Appendices**

- Appendix 1 – Movement from 2023/24 Original Budget to Final Budget

### **Jenny Pitcairn**

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