

REPORT TO:	King's Lynn Area Consultative Committee		
DATE:	27 September 2021		
TITLE:	Outturn Report on Special Expense Charges for King's Lynn		
TYPE OF REPORT:	Monitoring		
PORTFOLIO(S):	Leader		
REPORT AUTHOR:	Michelle Drewery – Assistant Director Resources		
OPEN		WILL BE SUBJECT TO A FUTURE CABINET REPORT:	No

REPORT SUMMARY

PURPOSE OF REPORT/SUMMARY:
To provide an update on the budget monitoring and outturn position for the Committee of King's Lynn Special Expenses for the year 2020/2021.
KEY ISSUES:
The terms of reference for the King's Lynn Area Consultative Committee (KLACC) describe one of its roles as acting as a consultative forum, on the funding raised by, and utilisation of the King's Lynn Special Expenses, and to offer input on priorities for this expenditure and if appropriate the level of funds to be raised.
RECOMMENDATIONS:
1. That the Committee consider the outturn position 2020/2021 as detailed in the report.
REASONS FOR RECOMMENDATIONS:
Making recommendations on the utilisation of Special Expenses for King's Lynn was within the original terms of reference of the Committee.

1. Introduction

- 1.1 One of the Terms of Reference of KLACC, is “to act as a consultative forum on the funding raised by, and utilisation of the King’s Lynn Special Expenses, and to offer input on priorities for this expenditure and if appropriate the level of funds to be raised.”
- 1.2 The Local Government Finance Act 1992 defines a Local Authority’s Special Expenses. It states that Special Expenses are any expenses incurred by the authority in performing in a part of its area, a function performed elsewhere by a Parish Council.
- 1.3 Special Expenses are currently charged for:
- Footway Lighting
 - Play Areas
 - Community Centres
 - Closed Churchyards
 - Allotments
 - Pavilions
 - Dog Bins
 - Open Spaces
 - Bus Shelters
 - Public Conveniences
 - Parish Partnership Traffic Calming
- 1.4 The total cost of Special Expenses is met by the Council tax payers of King’s Lynn. The annual charge to residents is made through an addition to the Council tax bill. The table below details the special expenses charge 2018/2019 for King’s Lynn.

	Charge 2020/2021
	£
Footway Lighting	39,220
Play Areas	36,600
Community Centres*	43,550
Closed Churchyards	10,390
Allotments	7,470
Pavilions	33,480
Dog bins	12,650
Open Spaces	302,380
Bus Shelters	0
Public Conveniences	13,820
Parish Partnership Traffic Calming	810
Total	<u>500,370</u>
Less Council Tax Support Grant	-7,050
Net Total Charged as Special Expenses	493,320

Taxbase 2020/2021 10,672

Band D Charge 2020/2021 46.23

* additional £20k to reserves

2. Current Position

2.1 The 2020/2021 estimates have been reviewed and updated to reflect the latest outturn position in terms of cost and activity and are detailed in the table below.

	Outturn 2020/2021	Variance
	£	£
Footway Lighting	37,570	-1,650
Play Areas	40,900	4,300
Community Centres*	35,900	-7,650
Closed Churchyards	10,390	0
Allotments	1,270	-6,200
Pavilions	34,140	660
Dog bins	12,650	0
Open Spaces	302,380	0
Bus Shelters	15,320	15,320
Public Conveniences	13,820	0
Parish Partnership Traffic Calming	810	0
Total	505,150	4,780

2.2 The reasons or the variances are detailed below –

- Footway lighting is underspent due to lower costs per unit of electricity and maintenance. It should be noted that energy costs are due to rise above the general rate of inflation which will need to be considered for 2022/2023.
- Play areas costs have increased due to increased maintenance costs which were a direct result of increased activity in relation to Covid restrictions.
- Community Centre costs are reduced as a result of lower staff costs being charged to the centres during the pandemic. However, at Fairstead Community Centre, there has been an increase in rates and maintenance costs (due to the age of the building) which have been offset by a reduction in maintenance and rates costs at South Lynn Community Centre. Included in the cost is a transfer to reserves of £20k which was agreed would be used to contribute towards the capital scheme for the play areas estimated at £50k.
- Allotments costs have reduced which is again related to reduction in activity during the pandemic. Reduction in costs are from maintenance costs, water supplies and material costs.
- Bus Shelter costs have previously been covered by a reserve. However, this reserve is now fully utilised. There is also expected income from advertising

or sponsorship on the bus shelters. However, no income has been achieved in year due to focus on Covid response and recovery. This budget will need careful consideration as part of estimates for 2022/23.

3. Financial Implications

- 3.1 The overspend for 2020/21 for Special Expenses will be met by the council. Work will now be undertaken to understand the implication on the current year monitoring position and will be incorporated into the estimated budget for 2022/2023. The outcome of this review and estimated budget will be presented at the next KLACC meeting for discussion and consideration.