

Report to Mousehold Heath Conservators

16 March 2018

Report of Chief Finance Officer

Subject Budget Monitoring Statement April – December 2017

Item

5

Purpose

To provide the Conservators with a budget monitoring position for the Mousehold Heath Conservators revenue budget 2017/18 and capital position as at 31 December 2017.

Recommendations

To note the current budget monitoring position.

Corporate and service priorities

The report helps to achieve the council's corporate priority value for money services.

Financial implications

This report states the budgetary position for Mousehold Heath Conservators, and the financial implications are analysed within the body of the report.

Ward/s: Crome

Cabinet member: Councillor Kendrick - Resources

Contact Officers

Vicki Reynolds (Service Accountant)

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Background Documents

None

Report

1. Conservators approved a budget and precept for financial year 2017/18 of £221,293 at their meeting of 20 January 2017.
2. The Conservators have requested that budget reports be brought to their meetings on a regular basis. Budget monitoring is undertaken at the end of each month and Appendix A details the financial position for Mousehold Heath as at the end of December 2017, and comparison of the expected out turn to the annual budget. Where appropriate, explanations for variances are given in paragraph 3 below.
3. The letters preceding the explanation below cross reference with the corresponding letter in Appendix A.
 - A. Depreciation is budgeted for but does not impact on balances, since it is reversed out of the revenue accounts.
 - B. Support service costs and other recharges will be processed later in the year. The forecast outturn reflects an expectation that in the majority of cases recharges will match budgets.
4. Overall the budget shows a forecast underspend of £2,324. Budgets move during the course of the year reflecting virements and changes in anticipated overheads, and some budget items (e.g. depreciation) do not impact on the conservators' balances, therefore this figure does not compare directly with the precept figure.
5. The impact of the precept and forecast 2017/18 budget monitoring position (adjusted to neutralise the impact of budget and accounting adjustments described above) on the Mousehold Heath balances are as follows:

| | |
|---|-----------|
| Provisional balance brought forward from 2016/17 | -£4,988 |
| Precept 2017/18 | -£221,293 |
| Forecast Outturn 2017/18 | £221,640 |
| Accounting adjustment for depreciation | -£1,719 |
| 4th instalment of pension deficit costs | £2,808 |
| Forecast balance to be carried forward to 2017/18 | -£3,552 |

| | |
|------------------------------|---------|
| In-year movement in reserves | -£1,436 |
|------------------------------|---------|

6. The position on capital is as follows, with no spend in 2017/18 to date or budgeted:

| | |
|---------------------------------------|------------|
| Rangers House receipt brought forward | - £100,766 |
| Balance of receipts | - £100,766 |

Past reports state that the proceeds from the sale of the Ranger's House would be available to the Conservators for capital expenditure for the maintenance of the Heath. Previous spend has included work on the replacement of the Mottram Memorial, and roof repairs to Zaks restaurant. Provision of an all weather surface on paths or car parks could be classed as capital expenditure, and could legitimately come from this receipt.

| 421020 Mousehold Heath Conservators | | Year: 2017/18 | | Period: 9 (Dec) | | | |
|-------------------------------------|----------------|---|----------------|-----------------|----------------|----------------|---------------|
| Approved | Current | Budget To | Actual To Date | Variance To | Forecast | Forecast | |
| Budget | Budget | Date | | Date | Outturn | Variance | |
| | | EXPENDITURE | | | | | |
| | | Employees | | | | | |
| 69,050 | 69,050 | 1405 Salaries Full Time | 51,786 | 52,250 | 464 | 69,050 | 0 |
| 9,083 | 9,083 | 1406 Salaries Employer PF Contrib'ns | 6,813 | 6,872 | 59 | 9,083 | 0 |
| 5,052 | 5,052 | 1935 Pension Added Years share | 3,789 | 2,840 | -949 | 5,052 | 0 |
| 11,299 | 11,299 | 1939 Pension Deficit Recovery share | 11,299 | 9,949 | -1,350 | 9,949 | -1,350 |
| 507 | 507 | 1990 Employee/Liability Insurance | 507 | 454 | -53 | 454 | -53 |
| 94,991 | 94,991 | Subtotal Employees | 74,194 | 72,365 | -1,829 | 93,588 | -1,403 |
| | | Premises | | | | | |
| 0 | 0 | 2090 Day to Day Repairs (ex R100) | 0 | 4,259 | 4,259 | 0 | 0 |
| 9,000 | 9,000 | 2100 General Repairs & Maintenance | 6,750 | 0 | -6,750 | 9,000 | 0 |
| 250 | 250 | 2600 Grounds General Mtce & Upkeep | 189 | 106 | -83 | 250 | 0 |
| 0 | 0 | 2605 Special Maintenance City Works | 0 | 440 | 440 | 0 | 0 |
| 74,225 | 74,225 | 2651 Grounds Maintenance contract | 55,665 | 49,461 | -6,204 | 74,225 | 0 |
| 4,380 | 4,380 | 2655 Treeworks | 3,285 | 2,918 | -367 | 4,380 | 0 |
| 1,209 | 1,209 | 2810 Electricity | 909 | 844 | -65 | 1,209 | 0 |
| 76 | 76 | 2851 Water Charges Metered | 54 | 20 | -34 | 76 | 0 |
| 7,198 | 7,198 | 2875 Contract Cleaning | 5,400 | 4,816 | -584 | 7,198 | 0 |
| 22 | 22 | 2900 Fire Insurance Buildings/Conts | 22 | 23 | 1 | 22 | 0 |
| 96,360 | 96,360 | Subtotal Premises | 72,274 | 62,887 | -9,387 | 96,360 | 0 |
| | | Transport | | | | | |
| 800 | 800 | 3080 Car and Cycle Allowances | 603 | 360 | -243 | 481 | -319 |
| 800 | 800 | Subtotal Transport | 603 | 360 | -243 | 481 | -319 |
| | | Supplies & Services | | | | | |
| 445 | 445 | 3259 Specialist Supplies | 333 | 100 | -233 | 445 | 0 |
| 450 | 450 | 3370 Equipment - Purchase | 342 | 450 | 108 | 450 | 0 |
| 650 | 650 | 3371 Equipment - Repairs/Maintenance | 486 | 599 | 113 | 650 | 0 |
| 550 | 550 | 3389 Other Equipment and Tools | 414 | 359 | -55 | 550 | 0 |
| 500 | 500 | 3550 Clothing and Uniforms General | 378 | 185 | -193 | 247 | -253 |
| 745 | 745 | 3804 Refreshments | 558 | 162 | -396 | 600 | -145 |
| 500 | 500 | 3815 Staff Conference & Course Fees | 378 | 250 | -128 | 250 | -250 |
| 6,000 | 6,000 | 3871 Projects | 4,500 | 874 | -3,626 | 6,000 | 0 |
| 7,110 | 7,110 | 4102 Other Contractual Services | 5,337 | 6,060 | 723 | 7,110 | 0 |
| 16,950 | 16,950 | Subtotal Supplies & Services | 12,726 | 9,039 | -3,687 | 16,302 | -648 |
| | | Capital Financing | | | | | |
| 1,719 | 1,719 | 5701 Depreciation | 0 | 0 | 0 | 1,719 | 0 |
| 1,719 | 1,719 | Subtotal Capital Financing | 0 | 0 | 0 | 1719 | 0 |
| 210,820 | 210,820 | Subtotal EXPENDITURE | 159,797 | 144,651 | -15,146 | 208,450 | -2,370 |
| | | INCOME | | | | | |
| | | Receipts | | | | | |
| -1,404 | -1,404 | 8123 Football | -1,053 | 0 | 1,053 | -1,404 | 0 |
| -15,000 | -15,000 | 9039 Other Rents | -11,250 | -11,250 | 0 | -15,000 | 0 |
| -1,800 | -1,800 | 9132 Catering Concessn Pitch & Putt | -1,350 | -1,350 | 0 | -1,800 | 0 |
| -18,204 | -18,204 | Subtotal Receipts | -13,653 | -12,600 | 1,053 | -18,204 | 0 |
| | | Government Grants | | | | | |
| -2,204 | -2,204 | 7097 Government Grants: Specific | -1,656 | -2,209 | -553 | -2,204 | 0 |
| -2,204 | -2,204 | Subtotal Government Grants | -1,656 | -2,209 | -553 | -2,204 | 0 |
| -20,408 | -20,408 | Subtotal INCOME | -15,309 | -14,809 | 500 | -20,408 | 0 |
| | | INDIRECT | | | | | |
| | | Centrally Managed | | | | | |
| 0 | 849 | P100 Programmed Maint (ES/Prop Grp) | 849 | 849 | 0 | 849 | 0 |
| 0 | 103 | R100 Day to Day Reps (ES/Prop Grp) | 103 | 103 | 0 | 103 | 0 |
| 0 | 952 | Subtotal Centrally Managed | 952 | 952 | 0 | 952 | 0 |
| | | Recharge Expenditure | | | | | |
| 5,824 | 5,824 | 4040 CDS IT Services Recharge | 0 | 0 | 0 | 5,824 | 0 |
| 100 | 100 | 5021 CDS Legal Services Recharge | 0 | 0 | 0 | 100 | 0 |
| 5,059 | 5,059 | 5022 CDS HR Services Recharge | 0 | 0 | 0 | 5,059 | 0 |
| 1,250 | 1,250 | 5024 Property Services Recharge | 936 | 972 | 36 | 1,296 | 46 |
| 6,229 | 6,229 | 5026 CDS Finance Services Recharge | 0 | 0 | 0 | 6,229 | 0 |
| 6,745 | 6,745 | 5044 CDS Management Support | 0 | 0 | 0 | 6,745 | 0 |
| 2,306 | 2,306 | 5047 CDS Comms + Research Recharge | 0 | 0 | 0 | 2,306 | 0 |
| 5,087 | 5,087 | 5097 Recharge from AHOs/One Stop Shops | 0 | 0 | 0 | 5,087 | 0 |
| 32,600 | 32,600 | Subtotal Recharge Expenditure | 936 | 972 | 36 | 32,646 | 46 |
| 32,600 | 33,552 | Subtotal INDIRECT | 1,888 | 1,924 | 36 | 33,598 | 46 |
| 223,012 | 223,964 | Total Mousehold Heath Conservators | 146,376 | 131,766 | -14,610 | 221,640 | -2,324 |