

**Report to** Mousehold Heath Conservators  
15 June 2018  
**Report of** Chief finance officer (Section 151 Officer)  
**Subject** Provisional Outturn 2017/18

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**Item**

**7**

### **Purpose**

To provide a provisional revenue and capital outturn position for the Mousehold Heath Conservators budgets 2017/18.

### **Recommendation**

To note the provisional revenue and capital outturn positions.

### **Corporate and service priorities**

The report helps to meet the corporate priority value for money services

### **Financial implications**

The report states the provisional outturn position for Mousehold Heath Conservators, and the financial implications are discussed within 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 for financial year 2017/18 of £223,012 at their meeting of 20 January 2017. This equated to a precept of £221,293.
2. The Conservators have requested that budget reports be brought to their meetings on a regular basis. Appendix A details the provisional revenue outturn for Mousehold Heath as at the end of 2017/18, and comparison of the provisional outturn against the annual budget. Explanations for variances are given in paragraph 3 below.
3. The letters preceding the explanation below cross reference with the corresponding letter shown in Appendix A.
  - A. Depreciation is budgeted for but does not impact on balances, since it is reversed out of the revenue accounts.
4. Overall the budget report shows an underspend of £6,832 against the budget. However, in the calculation of the surplus or deficit attributable to Conservator's balances, the adjustments referred to above need to be applied to the actual expenditure & income of £217,232 incurred, leaving an underspend against the precept of £5,780.
5. The revenue surplus/deficit attributable to Conservators' balances can be summarised as:

Item	2017/18 £
Net Revenue 2017/18	215,513
Less: Precept 2017/18	(221,293)
<b>Surplus 2017/18</b>	<b>5,780</b>

## Balances

6. At their meeting of 21 June 2013, the Conservators' opted to take up the council's offer to spread a £28,077 pension deficit charge, incurred as a result of a contractor's failure, over ten years. The Conservators' balance will therefore be reduced by the amount of £2,808 (being the sixth of ten instalments) as well as the addition of the revenue surplus.
7. The impact of the revenue surplus and pension costs on the level of balances is therefore:

Item	2017/18 £
Balance brought forward from 2016/17	(4,988)
Less: Revenue Surplus 2017/18	(5,780)
Less: Pension costs – 6 <sup>th</sup> of 10 instalments	2,808
<b>Provisional balance c/f to 2018/19</b>	<b>(7,960)</b>

8. This level of balances is above the level of balances anticipated by Conservators when setting the precept for 2017/18 at their meeting of 20th January 2017.
9. Conservators may wish to review the 2017-18 work programme should they wish to reduce spend in the year and contribute to reserves.

### Capital

10. The position on capital is as follows, with no spend incurred in 2017/18:

Item	£
Rangers House balance b/f	- £100,766
Balance of receipts c/f	- £100,766

### Summary

11. The Conservators' financial position at the end of the 2017/18 financial year is consistent with the financial planning, budgets, and precept for 2017/18.
12. To maintain this position for the current and future financial years, Conservators will need to continue to monitor income and expenditure and ensure that the level of future precepts takes account of the need to maintain a prudent level of reserves, and the impact of the remaining instalments of the pension deficit costs.

Appendix A			Year: 2017/18		Period: 12 (Mar)
421020 Household Heath Conservators			Citywide Services		
Approved	Current		Budget To	Actual	Variance To
Budget	Budget		Date	To Date	Date
		<b>EXPENDITURE</b>			
		<b>Employees</b>			
69,050	69,050	1405 Salaries Full Time	69,050	68,623	-427
9,083	9,083	1406 Salaries Employer PF Contrib'ns	9,083	9,030	-53
5,052	5,052	1935 Pension Added Years share	5,052	4,886	-166
11,299	11,299	1939 Pension Deficit Recovery share	11,299	9,949	-1,350
507	507	1990 Employee/Liability Insurance	507	454	-53
<b>94,991</b>	<b>94,991</b>	<b>Subtotal Employees</b>	<b>94,991</b>	<b>92,942</b>	<b>-2,049</b>
		<b>Premises</b>			
0	0	2090 Day to Day Repairs (ex R100)	0	8,966	8,966
9,000	9,000	2100 General Repairs & Maintenance	9,000	0	-9,000
250	250	2600 Grounds General Mtce & Upkeep	250	766	516
0	0	2605 Special Maintenance City Works	0	440	440
74,225	74,225	2651 Grounds Maintenance contract	74,225	74,203	-22
4,380	4,380	2655 Treeworks	4,380	4,378	-2
1,209	1,209	2810 Electricity	1,209	1,212	3
76	76	2851 Water Charges Metered	76	33	-43
7,198	7,198	2875 Contract Cleaning	7,198	7,216	18
22	22	2900 Fire Insurance Buildings/Conts	22	23	1
<b>96,360</b>	<b>96,360</b>	<b>Subtotal Premises</b>	<b>96,360</b>	<b>97,238</b>	<b>878</b>
		<b>Transport</b>			
800	800	3080 Car and Cycle Allowances	800	764	-36
<b>800</b>	<b>800</b>	<b>Subtotal Transport</b>	<b>800</b>	<b>764</b>	<b>-36</b>
		<b>Supplies &amp; Services</b>			
445	445	3259 Specialist Supplies	445	150	-295
450	450	3370 Equipment - Purchase	450	450	0
650	650	3371 Equipment - Repairs/Maintenance	650	636	-14
550	550	3389 Other Equipment and Tools	550	626	76
500	500	3550 Clothing and Uniforms General	500	406	-94
745	745	3804 Refreshments	745	768	23
500	500	3815 Staff Conference & Course Fees	500	298	-203
6,000	6,000	3871 Projects	6,000	5,627	-373
7,110	7,110	4102 Other Contractual Services	7,110	7,110	0
<b>16,950</b>	<b>16,950</b>	<b>Subtotal Supplies &amp; Services</b>	<b>16,950</b>	<b>16,071</b>	<b>-879</b>
		<b>Capital Financing</b>			
1,719	1,719	5701 Depreciation	1,719	1,719	0 A
<b>1,719</b>	<b>1,719</b>	<b>Subtotal Capital Financing</b>	<b>1,719</b>	<b>1,719</b>	<b>0</b>
<b>210,820</b>	<b>210,820</b>	<b>Subtotal EXPENDITURE</b>	<b>210,820</b>	<b>208,734</b>	<b>-2,086</b>
		<b>INCOME</b>			
		<b>Receipts</b>			
-1,404	-1,404	8123 Football	-1,404	-1,228	176
-15,000	-15,000	9039 Other Rents	-15,000	-15,000	0
-1,800	-1,800	9132 Catering Concessn Pitch & Putt	-1,800	-1,800	0
<b>-18,204</b>	<b>-18,204</b>	<b>Subtotal Receipts</b>	<b>-18,204</b>	<b>-18,028</b>	<b>176</b>
		<b>Government Grants</b>			
-2,204	-2,204	7097 Government Grants: Specific	-2,204	-2,209	-5
<b>-2,204</b>	<b>-2,204</b>	<b>Subtotal Government Grants</b>	<b>-2,204</b>	<b>-2,209</b>	<b>-5</b>
<b>-20,408</b>	<b>-20,408</b>	<b>Subtotal INCOME</b>	<b>-20,408</b>	<b>-20,237</b>	<b>171</b>
		<b>INDIRECT</b>			
		<b>Centrally Managed</b>			
0	949	P100 Programmed Maint (ES/Prop Grp)	949	1,319	370
0	103	R100 Day to Day Reps (ES/Prop Grp)	103	577	474
<b>0</b>	<b>1,052</b>	<b>Subtotal Centrally Managed</b>	<b>1,052</b>	<b>1,897</b>	<b>845</b>
		<b>Recharge Expenditure</b>			
5,824	5,824	4040 CDS IT Services Recharge	5,824	5,923	99
100	100	5021 CDS Legal Services Recharge	100	993	893
5,059	5,059	5022 CDS HR Services Recharge	5,059	3,444	-1,615
1,250	1,250	5024 Property Services Recharge	1,250	1,391	141
6,229	6,229	5026 CDS Finance Services Recharge	6,229	6,549	320
6,745	6,745	5044 CDS Management Support	6,745	6,176	-569
2,306	2,306	5047 CDS Comms + Research Recharge	2,306	2,362	56
5,087	5,087	5097 Recharge from AHOs/One Stop Shops	5,087	0	-5,087
<b>32,600</b>	<b>32,600</b>	<b>Subtotal Recharge Expenditure</b>	<b>32,600</b>	<b>26,838</b>	<b>-5,762</b>
<b>32,600</b>	<b>33,652</b>	<b>Subtotal INDIRECT</b>	<b>33,652</b>	<b>28,735</b>	<b>-4,917</b>
<b>223,012</b>	<b>224,064</b>	<b>Total Household Heath Conservators</b>	<b>224,064</b>	<b>217,232</b>	<b>-6,832</b>
		<b>Adjustments</b>			
		Total Household Heath Conservators		<b>217,232</b>	
		Depreciation		<b>-1,719</b>	
		<b>Net Revenue 2017/2018</b>		<b>215,513</b>	
		Precept		<b>-221,293</b>	
		<b>Provisional Position at 31st March 2018</b>		<b>-5,780</b>	