

**Report to** Mousehold Heath Conservators

17 January 2014

**Report of** Chief finance officer

**Subject** Budget Monitoring Statement April – December 2013

**Item**

**6**

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## **Purpose**

To provide the Conservators with a budget monitoring position for the Mousehold Heath Conservators revenue budget 2012-13 and capital position.

## **Recommendation**

That the Conservators note the current budget monitoring position

## **Corporate and service priorities**

The report helps to meet the corporate priority A safe and clean city and a city of character and culture.

The report helps to achieve the corporate objective to achieve strong financial management and stability, together with the service plan priority to improve Budget Preparation, Balancing and Monitoring to provide members (and officers) with relevant accurate and timely financial information to assist them in formulating policy and allocating resources, and to enable the Head of Finance to exercise the additional statutory responsibilities contained in the Local Government Act 2003, i.e. to advise on the robustness of estimates and adequacy of reserves, and to monitor performance against budget.

## **Financial implications**

This report states the budgetary position for Mousehold Heath and as such there are no additional financial consequences to this report for 2013/14.

Ward/s: All wards

Cabinet member: Councillor Kendrick – Neighbourhoods and community safety

## **Contact Officers**

Mark Smith (Finance Control Manager)

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## **Background Documents**

Working papers

## Report

1. The Conservators approved a budget and precept for financial year 2013-14 of £200,871 at its meeting on 1 February 2013.
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 September 2013, and comparison of the expected out turn to the annual budget. Where appropriate, explanations for variances are given in paragraph 2 below.
3. The letters preceding the explanation below cross reference with the corresponding letter in the comments column of Appendix A.
  - A. The salary forecast outturn shown is for a £2k overspend, based on actual spend to date. This is due to unexpectedly high salary costs to date, possibly due to seasonal shift payments during the summer months. If so, expenditure may return to budgeted levels over the autumn and winter months.
  - B. The forecast expenditure on the works budgets is in line with budget, but remains subject to the delivery of the work programme.
  - C. The expected additional income from football pitches is not yet being shown.
  - D. Support service costs and other recharges will be processed later in the year. The forecast outturn reflects an expectation that recharges will match budgets.
4. Overall the budget shows an overspend of £11,420, because the budgets have not yet been revised to reflect the conservators' revenue reserves being brought forward as an earmarked balance, rather than as a revenue carry-forward.
5. The impact of the precept and forecast 2013/14 budget monitoring position (adjusted to neutralise the impact of accounting adjustments) on the Mousehold Heath balances are as follows:

Balance brought forward from 2012/13	<b>-£10,206</b>
Precept 201 3/14 2013/14	<b>-£200,871</b>
Forecast Outturn 2012/13	£204,924
Less: Accounting Items IAS19 and Depreciation	<b>-£3,250</b>
Forecast balance to be carried forward to 2014/15	<b>-£9,403</b>
Movement in Year	£803

6. The position on capital is as follows, with no spend in 2013-14 to date:

Rangers House receipt	- £182,000
Changing Rooms spend 2011/12	£47,318
Changing Rooms spend 2012/13	£9,795
Mottram Memorial spend 2012/13	£6,126
Balance of receipts	- £118, 761

## Budget Monitoring Report

Year: 2013/14

Appendix A  
Period 09 (Dec)

421020 Mousehold Heath Conservators				Neighbourhood Services			
Approved Budget	Current Budget	Budget To Date	Actual To Date	Variance To Date	Forecast Outturn	Forecast Variance	Note
<b>EXPENDITURE</b>							
<b>Employees</b>							
63,724	64,361	1405 Salaries Full Time	48,268	47,147	-1,121	64,898	537
7,147	7,218	1406 Salaries Employer PF Contrib'ns	5,417	6,350	933	8,724	1,506
473	473	1990 Employee/Liability Insurance	0	0	0	473	0
<b>71,344</b>	<b>72,052</b>	<b>Subtotal Employees</b>	<b>53,685</b>	<b>53,497</b>	<b>-188</b>	<b>74,095</b>	<b>2,043</b> A
<b>Premises</b>							
5,615	5,615	2100 General Repairs & Maintenance	4,212	3,200	-1,012	2,880	-2,735 B
14,000	14,000	R100 Day to Day Reps (ES/Prop Grp)	10,503	5,829	-4,674	14,000	0 B
2,000	2,000	2600 Grounds General Mtce & Upkeep	1,503	0	-1,503	0	-2,000 B
72,054	72,054	2651 Grounds Maintenance contract	54,045	62,737	8,692	72,054	0 B
0	0	2653 Schedule of Rates/Dayworks	0	160	160	320	320 B
4,497	4,497	2655 Treeworks	3,375	22,762	19,387	4,497	0 B
598	598	2810 Electricity	450	802	352	1,061	463
750	750	2850 Water Charges Unmetered	567	0	-567	0	-750
750	750	2853 Sewerage Charge Metered	567	0	-567	0	-750
5,758	5,758	2875 Contract Cleaning	4,320	2,399	-1,921	5,758	0
<b>106,022</b>	<b>106,022</b>	<b>Subtotal Premises</b>	<b>79,542</b>	<b>97,890</b>	<b>18,348</b>	<b>100,570</b>	<b>-5,452</b>
<b>Transport</b>							
1,260	1,260	3080 Car and Cycle Allowances	945	809	-136	1,209	-51
<b>1,260</b>	<b>1,260</b>	<b>Subtotal Transport</b>	<b>945</b>	<b>809</b>	<b>-136</b>	<b>1,209</b>	<b>-51</b>
<b>Supplies &amp; Services</b>							
450	450	3370 Equipment - Purchase	342	346	4	532	82
450	450	3371 Equipment - Repairs/Maintenance	342	214	-128	500	50
290	290	3399 Stationery Recharges	216	0	-216	0	-290
190	190	3550 Clothing and Uniforms General	144	117	-27	234	44
300	300	3570 DPP Printing Costs	225	0	-225	0	-300
100	100	3710 Telephones General	72	0	-72	0	-100
190	190	3715 Mobile Phone Rentals & Calls	144	0	-144	0	-190
960	960	3910 Advertising General	720	238	-482	437	-523
<b>2,930</b>	<b>2,930</b>	<b>Subtotal Supplies &amp; Services</b>	<b>2,205</b>	<b>915</b>	<b>-1,290</b>	<b>1,703</b>	<b>-1,227</b>
<b>Capital Charges</b>							
3,250	3,250	5701 Depreciation (Operational Assets)	2,439	0	-2,439	3,250	0
-14,639	-14,639	9722 Contrib from Deferred Reserve Acct	-10,980	0	10,980	0	14,639
<b>-11,389</b>	<b>-11,389</b>	<b>Subtotal Capital Charges</b>	<b>-8,541</b>	<b>0</b>	<b>8,541</b>	<b>3,250</b>	<b>14,639</b>
<b>170,167</b>	<b>170,875</b>	<b>Subtotal EXPENDITURE</b>	<b>127,836</b>	<b>153,111</b>	<b>25,275</b>	<b>180,827</b>	<b>9,952</b>
<b>INCOME</b>							
<b>Receipts</b>							
0	0	7824 Non-Gov't Grants & Cont's: Specific	0	-500	-500	-500	-500
0	0	7097 Government Grants: Specific	0	-1,035	-1,035	-1,035	-1,035
-3,000	-3,000	8123 Football	-2,250	0	2,250	0	3,000 C
-13,000	-13,000	9039 Other Rents	-9,747	-9,750	-3	-13,000	0
-1,800	-1,800	9132 Catering Concessn Pitch & Putt	-1,350	-1,350	0	-1,800	0
<b>-17,800</b>	<b>-17,800</b>	<b>Subtotal Receipts</b>	<b>-13,347</b>	<b>-12,635</b>	<b>712</b>	<b>-16,335</b>	<b>1,465</b>
<b>-17,800</b>	<b>-17,800</b>	<b>Subtotal INCOME</b>	<b>-13,347</b>	<b>-12,635</b>	<b>712</b>	<b>-16,335</b>	<b>1,465</b>
<b>INDIRECT</b>							
<b>Recharge Expenditure</b>							
3,439	3,439	1935 Pension Added Years share	2,583	2,316	-267	3,439	0 D
4,570	4,570	1939 Pension Deficit Recovery share	4,570	4,573	3	4,573	3 D
4,413	4,413	4040 CDS Norwich Connect Recharge	0	0	0	4,413	0 D
4,340	4,340	5022 CDS HR Services Recharge	0	0	0	4,340	0 D
3,034	4,106	5024 Property Services Recharge	3,078	850	-2,228	4,106	0 D
6,894	6,894	5026 CDS Finance Services Recharge	0	0	0	6,894	0 D
5,908	5,908	5044 CDS Management Support Recharge	0	0	0	5,908	0 D
1,672	1,672	5047 CDS Comms + Research Recharge	0	0	0	1,672	0 D
5,087	5,087	5097 Recharge from AHOs/One Stop	3,816	0	-3,816	5,087	0 D
<b>39,357</b>	<b>40,429</b>	<b>Subtotal Recharge Expenditure</b>	<b>14,047</b>	<b>7,738</b>	<b>-6,309</b>	<b>40,432</b>	<b>3</b>
<b>39,357</b>	<b>40,429</b>	<b>Subtotal INDIRECT</b>	<b>14,047</b>	<b>7,738</b>	<b>-6,309</b>	<b>40,432</b>	<b>3</b>
<b>191,724</b>	<b>193,504</b>	<b>Total Mousehold Heath Conservators</b>	<b>128,536</b>	<b>148,214</b>	<b>19,678</b>	<b>204,924</b>	<b>11,420</b>