

**Report to** Mousehold Heath Conservators  
20 September 2019  
**Report of** Chief finance officer (Section 151 Officer)  
**Subject** Budget monitoring statement Q1 April – June 2019

---

**Item**

**5**

### **Purpose**

To provide the budget monitoring position for the revenue budget 2019/20 and capital position 2019/20 as at 30 June 2019.

### **Recommendation**

To note the current budget monitoring position and capital position.

### **Mousehold Heath management plan objectives**

The report helps to meet the Mousehold Heath management plan objective A: To ensure Mousehold Heath is a welcoming place for people to visit.

### **Corporate and service priorities**

The report helps to meet the corporate priority Great neighbourhoods, housing and environment

### **Financial implications**

The report states the budgetary position for Mousehold Heath Conservators, and the financial implications are discussed within the report.

**Ward/s:** Catton Grove and Crome

**Cabinet member:** Councillor Kendrick - Resources

### **Contact officers**

Vicki Reynolds, service accountant 01603 212493

Simon Meek, parks and open spaces officer 01603 212403

### **Background documents**

None

## Report

1. Conservators approved a precept for the financial year 2019/20 of £235,010 at their meeting of 18 January 2019.
2. The Conservators have requested that budget reports be brought to their meetings on a regular basis. Appendix A details the financial position for Mousehold Heath as at the end of June 2019/20, and comparison of the expected outturn to 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. The forecast variance against budget at year end is as a result of the wardens managing site repair and maintenance works with aiming for an underspend of £1250 to partially offset the cost of the pension deficit payment paid back at the end of each year until 2021/22; and £6000 currently unallocated for works to the pavilion.
  - B. The forecast variance against budget at year end is as a result of the wardens managing site repair and maintenance works with aiming for an underspend of £1250 to partially offset the cost of the pension deficit payment paid back at the end of each year until 2021/22.
  - C. Support services 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 £9,048. Budgets move during the course of the year reflecting virements and changes in anticipated overheads, and some budget items 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 2019/20 budget monitoring position (adjusted for the impact of the budget and accounting adjustments described above) on the Mousehold Heath balances are as follows:

Balance brought forward from 2018/19	-£8,560
Precept 2019/20	-£235,010
Forecast Outturn 2019/20	£226,062
Accounting adjustment for depreciation	-£1,719
8th instalment of pension deficit costs	£2,808
Forecast balance to be carried forward to 2020/21	-£16,419
In-year movement in reserves	-£7,859

## Capital

6. The position on capital is as below, with no spend incurred in 2019/20 to date. There are no current items in the capital budget, therefore no spend can be incurred in

2019/20 without a budget amendment to Council.

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

## Appendix A

Budget Monitoring Report		Year: 2019/20		Period: 3 (Jun)			
421020 Household Heath Conservators		Citywide Services					
Approved	Current	Budget To	Actual To Da	Variance To	Forecast	Forecast	
Budget	Budget	Date	Date	Date	Outturn	Variance	
<b>EXPENDITURE</b>							
<b>Employees</b>							
71,429	71,429	1405 Salaries Full Time	17,856	18,593	737	71,429	0
9,397	9,397	1406 Salaries Employer PF Contrib'ns	2,349	2,445	96	9,397	0
4,527	4,527	1935 Pension Added Years share	1,131	377	-754	4,524	-3
14,093	14,093	1939 Pension Deficit Recovery share	0	14,056	14,056	14,056	-37
514	514	1990 Employee/Liability Insurance	0	0	0	514	0
<b>99,960</b>	<b>99,960</b>	<b>Subtotal Employees</b>	<b>21,336</b>	<b>35,471</b>	<b>14,135</b>	<b>99,920</b>	<b>-40</b>
<b>Premises</b>							
15,000	15,000	2100 General Repairs & Maintenance	3,750	0	-3,750	7,750	-7,250 A
250	250	2600 Grounds General Mtce & Upkeep	63	0	-63	250	0
75,795	75,795	2651 Grounds Maintenance contract	18,948	0	-18,948	75,795	0
4,380	4,380	2655 Treeworks	1,095	0	-1,095	4,380	0
1,382	1,382	2810 Electricity	345	341	-4	1,382	0
76	76	2851 Water Charges Metered	18	0	-18	76	0
7,429	7,429	2875 Contract Cleaning	1,857	0	-1,857	7,429	0
25	25	2900 Fire Insurance Buildings/Conts	0	0	0	25	0
<b>104,337</b>	<b>104,337</b>	<b>Subtotal Premises</b>	<b>26,076</b>	<b>341</b>	<b>-25,735</b>	<b>97,087</b>	<b>-7,250</b>
<b>Transport</b>							
800	800	3080 Car and Cycle Allowances	201	159	-42	800	0
<b>800</b>	<b>800</b>	<b>Subtotal Transport</b>	<b>201</b>	<b>159</b>	<b>-42</b>	<b>800</b>	<b>0</b>
<b>Supplies &amp; Services</b>							
445	445	3259 Specialist Supplies	111	0	-111	445	0
450	450	3370 Equipment - Purchase	114	476	362	450	0
650	650	3371 Equipment - Repairs/Maintenance	162	344	182	650	0
550	550	3389 Other Equipment and Tools	138	437	299	550	0
500	500	3550 Clothing and Uniforms General	126	129	3	500	0
745	745	3804 Refreshments	186	29	-157	745	0
500	500	3815 Staff Conference & Course Fees	126	0	-126	500	0
6,000	6,000	3871 Projects	1,500	0	-1,500	4,750	-1,250 B
7,110	7,110	4102 Other Contractual Services	1,779	655	-1,124	7,110	0
<b>16,950</b>	<b>16,950</b>	<b>Subtotal Supplies &amp; Services</b>	<b>4,242</b>	<b>2,070</b>	<b>-2,172</b>	<b>15,700</b>	<b>-1,250</b>
<b>222,047</b>	<b>222,047</b>	<b>Subtotal EXPENDITURE</b>	<b>51,855</b>	<b>38,041</b>	<b>-13,814</b>	<b>213,507</b>	<b>-8,540</b>
<b>INCOME</b>							
<b>Receipts</b>							
-1,404	-1,404	8123 Football	-351	0	351	-1,404	0
-15,000	-15,000	9039 Other Rents	-3,750	-3,750	0	-15,000	0
-1,800	-1,800	9132 Catering Concessn Pitch & Putt	-450	-450	0	-1,800	0
<b>-18,204</b>	<b>-18,204</b>	<b>Subtotal Receipts</b>	<b>-4,551</b>	<b>-4,200</b>	<b>351</b>	<b>-18,204</b>	<b>0</b>
<b>Government Grants</b>							
-2,204	-2,204	7097 Government Grants: Specific	0	0	0	-2,204	0
<b>-2,204</b>	<b>-2,204</b>	<b>Subtotal Government Grants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2,204</b>	<b>0</b>
<b>-20,408</b>	<b>-20,408</b>	<b>Subtotal INCOME</b>	<b>-4,551</b>	<b>-4,200</b>	<b>351</b>	<b>-20,408</b>	<b>0</b>
<b>INDIRECT</b>							
<b>Centrally Managed</b>							
0	100	P100 Programmed Maint (ES/Prop Grp)	100	100	0	100	0
<b>0</b>	<b>100</b>	<b>Subtotal Centrally Managed</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>0</b>
<b>Recharge Expenditure</b>							
5,852	5,852	4040 CDS IT Services Recharge	0	0	0	5,852	0 C
250	250	5021 CDS Legal Services Recharge	0	0	0	250	0 C
4,504	4,504	5022 CDS HR Services Recharge	0	0	0	4,504	0 C
667	667	5024 Property Services Recharge	168	40	-128	159	-508 C
6,827	6,827	5026 CDS Finance Services Recharge	0	0	0	6,827	0 C
7,684	7,684	5044 CDS Management Support	0	0	0	7,684	0 C
2,500	2,500	5047 CDS Comms + Research Recharge	0	0	0	2,500	0 C
5,087	5,087	5097 Recharge from AHOs/One Stop Shops	0	0	0	5,087	0 C
<b>33,371</b>	<b>33,371</b>	<b>Subtotal Recharge Expenditure</b>	<b>168</b>	<b>40</b>	<b>-128</b>	<b>32,863</b>	<b>-508</b>
<b>33,371</b>	<b>33,371</b>	<b>Subtotal INDIRECT</b>	<b>268</b>	<b>140</b>	<b>-128</b>	<b>32,963</b>	<b>-508</b>
<b>235,010</b>	<b>235,110</b>	<b>Total Household Heath Conservators</b>	<b>47,572</b>	<b>33,981</b>	<b>-13,591</b>	<b>226,062</b>	<b>-9,048</b>

