

Report to	Mousehold Heath Conservators	Item
	23 July 2021	
Report of	Chief finance officer (Section 151 Officer)	
Subject	Provisional Outturn 2020/21	

Purpose

To provide a provisional revenue and capital outturn position for the Mousehold Heath Conservators budgets 2020/21.

Recommendation

To note the 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 and precept for the financial year 2020/21 of £240,107 at their meeting of 17 January 2020.
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 2020/21, and comparison against the annual budget. Explanations for variances are given in the paragraph below.
3. The letter preceding the explanation below cross references with the corresponding letter shown in Appendix A.
 - A. Salaries are lower than budget due to a review of late shift payments.
 - B. Some items have been miscoded but together these amounts fall within the budget.
 - C. There has been reduced activity due to the Covid-19 pandemic.
 - D. The overspend on grounds and tree maintenance is due to an in year revision of the Bill of Quantities.
 - E. This variance is for bench sponsorship.
 - F. This variance is due to additional concession income.
 - G. Depreciation is charged but does not impact on balances, as it is reversed out of the revenue accounts.
4. Overall the budget report shows an underspend of £9,871 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 incurred of £230,236, leaving an underspend against the precept of £13,645.
5. The revenue surplus attributable to Conservators' balances can be summarised as:

Item	2020/21 £
Net Revenue 2020/21	226,462
Less: Precept 2020/21	(240,107)
Surplus 2020/21	13,645

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 eighth 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	2020/21 £
Balance brought forward from 2019/20	(18,270)
Revenue Surplus 2020/21	(13,645)
Pension costs – 8 th of 10 instalments	2,808
Provisional balance c/f to 2021/22	(29,107)

8. This level of balances is above the level of balances anticipated by Conservators when setting the precept for 2020/21 at their meeting of 17th January 2020.
9. Conservators may wish to review the 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 2020/21:

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 2020/21 financial year is consistent with the financial planning, budgets, and precept for 2020/21.
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

		Current budget	Actual	Variance	
421020	Mousehold Heath Conservators	240,107	230,236	(9,871)	
2000	Salaries	73,210	71,716	(1,494)	A
2011	Employers Pension C'tributions	9,632	9,446	(186)	A
2015	Annual Added Years Payments	4,229	4,108	(121)	
2018	Pension Deficit Recovery	14,526	14,526	0	
2090	Employee/Public Liab Insurance	55	0	(55)	
2285	Water Charges Metered	78	0	(78)	
2102	Responsve Rprs CW srvcs exR100	0	4,919	4,919	B
2103	General Repairs & Mtce	15,000	3,412	(11,588)	B
2170	Programmed Maint(ES/Prop Grp)	0	1,336	1,336	B
2171	Day to Day Reps (ES/Prop Grp)	0	3,133	3,133	B
2207	Contract Cleaning	7,710	7,833	123	
2216	Electricity	1,493	1,409	(84)	
2231	Grounds General Mtce & Upkeep	2,204	(205)	(2,409)	C
2239	Rechge from GMO main contract	78,724	80,846	2,122	D
2240	Treeworks	4,467	6,079	1,612	D
2255	Fire Insurance Buildings/Conts	30	32	2	
2400	Car and Cycle Allowances	800	553	(247)	C
2600	Clothing and Uniforms General	500	132	(368)	C
2658	Equipment - Purchase	450	280	(170)	C
2659	Equip-Repairs/Mtce	650	438	(212)	C
2663	Other Equipment and Tools	550	563	13	
2682	Refreshments	745	0	(745)	C
2684	Staff Conference & Course Fees	500	0	(500)	C
2710	Specialist Supplies	445	0	(445)	C
2832	Projects	4,046	1,671	(2,375)	C
2849	Other Contractual Services	7,110	2,993	(4,117)	C
4000	I.T. Services recharge	5,874	5,483	(391)	
4002	Personnel Services Support	4,370	4,097	(273)	
4003	Financial Services Support	8,103	8,127	24	
4006	Management Support	7,484	6,689	(795)	
4007	Communications support	2,530	2,445	(85)	
4011	Property Services Support	0	662	662	
4015	Recharge from AHOs	5,000	3,727	(1,273)	
1061	Football	(1,404)	(188)	1,216	C
1135	Sponsorship - External Orgs	0	(289)	(289)	E
1146	Other Rents	(15,000)	(15,000)	0	
1148	Catering Concessn Pitch & Putt	(1,800)	(2,309)	(509)	F
1412	Government Grants - Specific	(2,204)	(2,204)	0	
3601	Depreciation	0	3,774	3,774	G