

**Report to** Mousehold Heath Conservators

**Item**

18 September 2015

**Report of** Chief finance officer

**5**

**Subject** Budget monitoring statement April – July 2015

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### **Purpose**

To provide the Conservators with a budget monitoring position for the Mousehold Heath Conservators revenue budget 2015-16 and capital position.

### **Recommendations**

That the Conservators note the current budget monitoring position.

### **Financial Consequences**

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

### **Strategic Objective/Service Priorities**

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

### **Contact Officers**

John Mallaband (Service Accountant)

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### **Background Documents**

None

## Report

1. Conservators approved a budget and precept for financial year 2015/16 of £214,323 at their meeting of 30th January 2015.
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 July 2015, 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 the comments column of Appendix A.
  - A. Premises costs for the period are currently forecast to be below budget due mainly to a forecast underspend for general repairs & maintenance along with a forecast underspend for cleaning.
  - B. Depreciation is budgeted for but does not impact on balances, since it is reversed out of the revenue accounts. Impairments and IAS 19 Pension charges are not budgeted for, but again do not impact on balances, since they is reversed out of the revenue accounts.
  - C. Income from the football pitches is not expected to meet the budgeted figure.
  - 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 a forecast underspend of £239. Because budget move during the course of the year, to reflect virements and changes in anticipated overheads, and because some budget items (e.g., depreciation) do not impact on the conservators' balances, this figure does not compare directly with the precept figure.
5. The impact of the precept and forecast 2015/16 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 2014/15	-£6,989
Precept 2015/16	-£214,323
Forecast Outturn 2015/16	£213,592
Less: Accounting Items AIS19 and Depreciation	£3,250
Less: 3rd instalment of Pension Deficit costs	£2,808
Forecast balance to be carried forward to 2015/16	-£7,278

Movement in Year	-£289

6. The position on capital is as follows, with no spend in 2015/16 to date or budgeted:

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

**Budget Monitoring Report**

**Year: 2015/16**

**Period: 4 (July)**

**42102 Household Heath Conservators**

**Neighbourhood Services**

Approved Budget	Current Budget		Budget To Date	Actual To Date	Variance To Date	Forecast Outturn	Forecast Variance
<b>EXPENDITURE</b>							
<b>Employees</b>							
64,668	64,668	1405 Salaries Full Time	21,556	23,273	1,717	64,668	0
8,708	8,708	1406 Salaries Employer PF Contrib'ns	2,904	3,137	233	8,708	0
4,732	4,732	1935 Pension Added Years share	1,576	1,196	(380)	4,732	0
7,783	7,783	1939 Pension Deficit Recovery share	7,783	7,783	0	7,783	0
505	505	1990 Employee/Liability Insurance	505	442	(63)	505	0
<b>86,396</b>	<b>86,396</b>	<b>Subtotal Employees</b>	<b>34,324</b>	<b>35,831</b>	<b>1,507</b>	<b>86,396</b>	<b>0</b>
<b>Premises</b>							
4,000	4,000	2100 General Repairs & Maintenance	1,000	350	(650)	1,050	(2,950)
2,000	2,000	2600 Grounds General Mtce & Upkeep	1,010	1,010	0	2,000	0
71,855	71,855	2651 Grounds Maintenance contract	25,846	25,846	0	71,855	0
4,282	4,282	2655 Treeworks	1,540	1,540	0	4,282	0
598	598	2810 Electricity	150	307	157	921	323
750	750	2850 Water Charges Unmetered	188	0	(188)	750	0
750	750	2853 Sewerage Charge Metered	188	0	(188)	750	0
6,816	6,816	2875 Contract Cleaning	2,272	1,704	(568)	5,112	(1,704)
14	14	2900 Fire Insurance Buildings/Conts	14	13	(1)	14	0
<b>A 91,065</b>	<b>91,065</b>	<b>Subtotal Premises</b>	<b>32,208</b>	<b>30,770</b>	<b>(1,438)</b>	<b>86,734</b>	<b>(4,331)</b>
<b>Transport</b>							
1,260	1,260	3080 Car and Cycle Allowances	420	327	(93)	981	(279)
<b>1,260</b>	<b>1,260</b>	<b>Subtotal Transport</b>	<b>420</b>	<b>327</b>	<b>(93)</b>	<b>981</b>	<b>(279)</b>
<b>Supplies &amp; Services</b>							
450	450	3370 Equipment - Purchase	152	82	(70)	450	0
450	450	3371 Equipment - Repairs/Maintenance	152	38	(114)	450	0
290	290	3399 Stationery Recharges	96	0	(96)	0	(290)
190	190	3550 Clothing and Uniforms General	64	111	47	332	142
192	192	3570 DPP Printing Costs	64	0	(64)	0	(192)
100	100	3710 Telephones General	32	0	(32)	0	(100)
190	190	3715 Mobile Phone Rentals & Calls	64	0	(64)	0	(190)
960	960	3910 Advertising General	320	597	277	960	0
<b>2,822</b>	<b>2,822</b>	<b>Subtotal Supplies &amp; Services</b>	<b>944</b>	<b>828</b>	<b>(116)</b>	<b>2,192</b>	<b>(630)</b>
<b>Capital Financing</b>							
<b>B 3,250</b>	<b>3,250</b>	5701 Depreciation (Operational Assets)	1,084	0	(1,084)	3,250	0
<b>3,250</b>	<b>3,250</b>	<b>Subtotal Capital Financing</b>	<b>1,084</b>	<b>0</b>	<b>(1,084)</b>	<b>3,250</b>	<b>0</b>
<b>184,793</b>	<b>184,793</b>	<b>Subtotal EXPENDITURE</b>	<b>69,980</b>	<b>67,756</b>	<b>1,224</b>	<b>179,553</b>	<b>(5,240)</b>
<b>INCOME</b>							
<b>Receipts</b>							
<b>C (3,000)</b>	<b>(3,000)</b>	8123 Football	(1,000)	0	1,000	(1,700)	1,300
<b>(13,000)</b>	<b>(13,000)</b>	9039 Other Rents	(6,500)	(6,500)	0	(13,000)	0
<b>(1,800)</b>	<b>(1,800)</b>	9132 Catering Concessn Pitch & Putt	(900)	(900)	0	(1,800)	0
<b>(17,800)</b>	<b>(17,800)</b>	<b>Subtotal Receipts</b>	<b>(8,400)</b>	<b>(7,400)</b>	<b>1,000</b>	<b>(16,500)</b>	<b>1,300</b>
<b>Government Grants</b>							
<b>(2,204)</b>	<b>(2,204)</b>	7097 Government Grants: Specific	(736)	0	736	0	2,204
<b>(2,204)</b>	<b>(2,204)</b>	<b>Subtotal Government Grants</b>	<b>(736)</b>	<b>0</b>	<b>736</b>	<b>0</b>	<b>2,204</b>
<b>(20,004)</b>	<b>(20,004)</b>	<b>Subtotal INCOME</b>	<b>(9,136)</b>	<b>(7,400)</b>	<b>1,736</b>	<b>(16,500)</b>	<b>3,504</b>
<b>INDIRECT</b>							
<b>Centrally Managed</b>							
0	0	P100 Programmed Maint (ES/Prop Grp)	0	402	402	1,205	1,205
14,000	14,000	R100 Day to Day Reps (ES/Prop Grp)	4,668	2,092	(2,576)	14,000	0
<b>14,000</b>	<b>14,000</b>	<b>Subtotal Centrally Managed</b>	<b>4,668</b>	<b>2,494</b>	<b>(2,174)</b>	<b>15,205</b>	<b>1,205</b>
<b>Recharge Expenditure</b>							
8,040	8,040	4040 CDS IT Services Recharge	0	0	0	8,040	0
5,161	5,161	5022 CDS HR Services Recharge	0	0	0	5,161	0
1,814	1,814	5024 Property Services Recharge	604	702	98	2,106	292
7,075	7,075	5026 CDS Finance Services Recharge	0	0	0	7,075	0
6,671	6,671	5044 CDS Management Support	0	0	0	6,671	0
1,554	1,554	5047 CDS Comms + Research	0	0	0	1,554	0
5,087	5,087	5097 Recharge from AHOs/One Stop	1,696	0	(1,696)	5,087	0
<b>D 35,402</b>	<b>35,402</b>	<b>Subtotal Recharge Expenditure</b>	<b>2,300</b>	<b>702</b>	<b>(1,598)</b>	<b>35,694</b>	<b>292</b>
<b>49,402</b>	<b>49,402</b>	<b>Subtotal INDIRECT</b>	<b>6,968</b>	<b>3,196</b>	<b>(3,772)</b>	<b>50,899</b>	<b>1,497</b>
<b>214,191</b>	<b>214,191</b>	<b>Total Household Heath Conservators</b>	<b>66,812</b>	<b>63,552</b>	<b>(3,260)</b>	<b>213,952</b>	<b>(239)</b>