

**Report to** Mousehold Heath Conservators  
15 March 2019  
**Report of** Chief finance officer (Section 151 Officer)  
**Subject** Budget monitoring statement April – December 2018

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**Item**

**5**

### **Purpose**

To provide the budget monitoring position for the revenue budget 2018/19 and capital position 2018/19 as at 31 December 2018.

### **Recommendation**

To note the current budget monitoring position and capital position.

### **Corporate and service priorities**

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

### **Financial implications**

The report states the budgetary position for Mousehold Heath Conservators, 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 precept for the financial year 2018/19 of £225,284 at their meeting of 19 January 2018.
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 December 2018/19, 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 actual corporate pension deficit charge is lower than the expected charge, as is employee insurance.
  - b) Depreciation is budgeted for but does not impact on balances, since it is reversed out of the revenue accounts.
  - 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.

The wardens are managing an overall underspend in order to partially offset the cost of the pension deficit payment paid back at the end of each year until 2021/22.

4. Overall the budget shows a forecast underspend of £2,704. Budgets move during the course of the year reflecting virements and changes in anticipated overheads and some budget items (e.g. depreciation) 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 2018/19 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 2017/18	-£7,960
Precept 2018/19	-£225,284
Forecast Outturn 2018/19	£225,012
Accounting adjustment for depreciation	-£1,719
7th instalment of pension deficit costs	£2,808
Forecast balance to be carried forward to 2019/20	-£7,143
In-year movement in reserves	£817

## Capital

6. The position on capital is as below, with no spend incurred in 2018/19 to date. There are no current items in the capital budget, therefore no spend can be incurred in 2018/19 without a budget amendment to Council.

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

Budget Monitoring				Year: 2018/19				Period: 9 (Dec)			
421020 Household Heath Conservators				Citywide Services							
Approved	Current			Budget To	Actual To Date	Variance To	Forecast	Forecast			
Budget	Budget			Date		Date	Outturn	Variance			
		EXPENDITURE									
		Employees									
70,257	70,257	1405 Salaries Full Time		52,695	53,269	574	70,257	0			
9,239	9,239	1406 Salaries Employer PF Contrib'ns		6,930	7,009	79	9,239	0			
4,614	4,614	1935 Pension Added Years share		3,465	3,507	42	4,614	0			
13,321	13,321	1939 Pension Deficit Recovery share		13,321	12,939	-382	12,939	-382	A		
568	568	1990 Employee/Liability Insurance		568	514	-54	514	-54	A		
97,999	97,999	Subtotal Employees		76,979	77,239	260	97,563	-436			
		Premises									
0	0	2090 Day to Day Repairs (ex R100)		0	3,631	3,631	0	0			
9,000	9,000	2100 General Repairs & Maintenance		6,750	0	-6,750	7,750	-1,250			
0	0	2303 Energy Performance Certificates		0	0	0	0	0			
250	250	2600 Grounds General Mtce & Upkeep		189	250	0	250	0			
74,510	74,510	2651 Grounds Maintenance contract		55,881	55,883	2	74,510	0			
4,380	4,380	2655 Treeworks		3,285	3,285	0	4,380	0			
1,240	1,240	2810 Electricity		927	910	0	1,240	0			
76	76	2851 Water Charges Metered		54	0	0	76	0			
7,297	7,297	2875 Contract Cleaning		5,472	5,473	1	7,297	0			
25	25	2900 Fire Insurance Buildings/Conts		25	27	2	27	2			
96,778	96,778	Subtotal Premises		72,583	69,459	-3,114	95,530	-1,248			
		Transport									
800	800	3080 Car and Cycle Allowances		603	382	-221	500	-300			
800	800	Subtotal Transport		603	382	-221	500	-300			
		Supplies & Services									
445	445	3259 Specialist Supplies		333	145	-188	445	0			
450	450	3370 Equipment - Purchase		342	450	108	450	0			
650	650	3371 Equipment - Repairs/Maintenance		486	624	138	650	0			
550	550	3389 Other Equipment and Tools		414	490	76	550	0			
500	500	3550 Clothing and Uniforms General		378	408	30	500	0			
745	745	3804 Refreshments		558	202	-356	860	115			
500	500	3815 Staff Conference & Course Fees		378	300	-78	370	-130			
6,000	6,000	3871 Projects		4,500	1,683	-2,817	6,000	0			
7,110	7,110	4102 Other Contractual Services		5,337	6,390	1,053	7,350	240			
16,950	16,950	Subtotal Supplies & Services		12,726	10,692	-2,034	17,175	225			
		Capital Financing									
1,719	1,719	5701 Depreciation		0	0	0	1,719	0	B		
1,719	1,719	Subtotal Capital Financing		0	0	0	1,719	0			
214,246	214,246	Subtotal EXPENDITURE		162,891	157,772	-5,109	212,487	-1,759			
		INCOME									
		Receipts									
-1,404	-1,404	8123 Football		-1,053	0	1,053	-2,050	-646			
0	0	8601 Sponsorship - External Organisation		0	-237	-237	-237	-237			
-15,000	-15,000	9039 Other Rents		-11,250	-11,250	0	-15,000	0			
-1,800	-1,800	9132 Catering Concessn Pitch & Putt		-1,350	-1,350	0	-1,800	0			
-18,204	-18,204	Subtotal Receipts		-13,653	-12,837	816	-19,087	-883			
		Government Grants									
-2,204	-2,204	7097 Government Grants: Specific		-1,656	-551	1,105	-2,750	-546			
-2,204	-2,204	Subtotal Government Grants		-1,656	-551	1,105	-2,750	-546			
-20,408	-20,408	Subtotal INCOME		-15,309	-13,388	1,921	-21,837	-1,429			
		INDIRECT									
		Centrally Managed									
0	641	P100 Programmed Maint (ES/Prop Grp)		641	641	0	641	0			
0	72	R100 Day to Day Reps (ES/Prop Grp)		72	72	0	72	0			
0	713	Subtotal Centrally Managed		713	713	0	713	0			
		Recharge Expenditure									
6,272	6,272	4040 CDS IT Services Recharge		0	0	0	6,272	0			
640	640	5021 CDS Legal Services Recharge		0	0	0	640	0			
4,600	4,600	5022 CDS HR Services Recharge		0	0	0	4,600	0			
667	667	5024 Property Services Recharge		504	1,151	647	1,151	484			
6,337	6,337	5026 CDS Finance Services Recharge		0	0	0	6,337	0			
7,133	7,133	5044 CDS Management Support		0	0	0	7,133	0			
2,429	2,429	5047 CDS Comms + Research Recharge		0	0	0	2,429	0			
5,087	5,087	5097 Recharge from AHOs/One Stop Shops		3,816	0	-3,816	5,087	0			
33,165	33,165	Subtotal Recharge Expenditure		4,320	1,151	-3,169	33,649	484	C		
33,165	33,878	Subtotal INDIRECT		5,033	1,864	-3,169	34,362	484			
227,003	227,716	Total Household Heath Conservators		152,615	146,248	-6,357	225,012	-2,704			