

Committee(s)	Dated:
Epping Forest & Commons	6 July 2020
Subject: Revenue Outturn 2019/20 – Epping Forest and Commons	Public
Report of: The Chamberlain & the Director of Open Spaces	For Information
Report author: Derek Cobbing – Chamberlains Department	

Summary

This report compares the revenue outturn for the services overseen by your Committee in 2019/20 with the final agreed budget for the year.

In total, there was a favourable budget position of £1,206,000 for the services overseen by your committee compared with the final agreed budget for the year as set out below.

	Final Agreed Budget £000	Outturn £000	(Increase)/ Decrease £000
Local Risk			
Director of Open Spaces			
<i>Expenditure</i>	(6,337)	(6,370)	(33)
<i>Income</i>	1,852	1,923	71
City Surveyor	(564)	(627)	(63)
Total Local Risk	(5,049)	(5,074)	(25)
Cyclical Works Programme	(2,082)	(1,207)	875
Central Risk	(834)	(630)	204
Recharges	(1,538)	(1,386)	152
Total	(9,503)	(8,297)	1,206

There were significant variations within the Cyclical Works Programme, Central Risk, and Recharges, further detail on these variations can be found in paragraphs 4a), 4b), and 4c) respectively.

The Director of Open Spaces had a favourable variance of £38,000 (Local Risk), this favourable variance has been aggregated with budget variations on services overseen by other committees which produces a City's Cash overall favourable position of £196,000 (Local Risk) across all Open Spaces.

Recommendation(s)

It is recommended that this revenue outturn report for 2019/20 is noted.

Main Report

Budget Position for 2019/20

1. The 2019/20 latest agreed budget for Epping Forest & Commons services overseen by your Committee received in January 2020 was £9.38m. This budget was endorsed by the Court of Common Council in March 2020 and subsequently updated for approved adjustments. There was a total increase of £123,000 in approved adjustments, consisting of an overall increase of £110,000 in Local Risk which is mainly due to a £111,000 increase for the redistribution of the Director's resources as detailed in appendices A & B, an increase of £77,000 in Central Risk which was off-set by a reduction of £64,000 in Recharges. Movement of the original Local Risk budget to the final agreed budget is shown in Appendices A and B.

Revenue Outturn 2019/20

2. Actual net expenditure for your Committee's services during 2019/20 totalled £8.297m, an underspend of £1.206m compared with the final agreed budget.
3. A summary comparison with the final agreed budget for the year is tabulated below. In the tables, income, increases in income, and reductions in expenditure are shown as positive balances, whereas brackets are used to denote expenditure, increases in expenditure, or shortfalls in income. Reason(s) for any larger variances (greater than £50,000) are indexed in the table.

Epping Forest
Comparison of 2019/20 Revenue Outturn with Final Agreed
Budget

		Original Budget £000	Final Agreed Budget £000	Revenue Outturn £000	(Increase) Decrease £000	Reason Paragraph
LOCAL RISK						
Director of Open Spaces						
Epping Forest						
	Expenditure	(3,518)	(3,618)	(3,711)	(93)	
	Income	883	859	945	86	
		(2,635)	(2,759)	(2,766)	(7)	
Chingford Golf Course						
	Expenditure	(265)	(291)	(288)	3	
	Income	338	341	342	1	
		73	50	54	4	
Wanstead Flats						
	Expenditure	(225)	(227)	(230)	(3)	
	Income	95	95	63	(32)	
		(130)	(132)	(167)	(35)	
Woodredon & Warlies						
	Expenditure	(107)	(116)	(89)	27	
	Income	90	99	99	-	
		(17)	(17)	10	27	
Total Director of Open Spaces Local Risk		Expenditure	(4,115)	(4,252)	(4,318)	(66)
Total Director of Open Spaces Local Risk		Income	1,406	1,394	1,449	55
City Surveyor						
City Surveyors Local Risk		(302)	(381)	(384)	(3)	
Total City Surveyor Local Risk		(302)	(381)	(384)	(3)	
TOTAL LOCAL RISK		(3,011)	(3,239)	(3,253)	(14)	
Cyclical Works Programme		(614)	(1,557)	(819)	738	4a)
CENTRAL RISK						
Epping Forest		(517)	(647)	(511)	136	
Wanstead Flats		(28)	(46)	(46)	-	
TOTAL CENTRAL RISK		(545)	(693)	(557)	136	4b)
RECHARGES						
Insurance		(75)	(83)	(80)	3	
Support Services		(428)	(433)	(359)	74	
Surveyor's Employee Recharge		(309)	(309)	(285)	24	
I.S. Recharge		(175)	(185)	(173)	12	
Recharges Within Fund (Directorate Democratic Core, and Learning)		(120)	(175)	(152)	23	
Recharges Across Fund						
(Woodredon & Warlies)		44	43	11	(32)	
(Structural Maintenance)		(15)	(12)	(11)	1	
TOTAL RECHARGES		(1,078)	(1,154)	(1,049)	105	4c)
OVERALL TOTAL		(5,248)	(6,643)	(5,678)	965	

The Commons
Comparison of 2019/20 Revenue Outturn with Final Agreed Budget

		Original Budget £000	Final Agreed Budget £000	Revenue Outturn £000	(Increase) Decrease £000	Reason Paragraph
LOCAL RISK						
Director of Open Spaces						
Burnham Beeches						
	Expenditure	(675)	(750)	(745)	5	
	Income	196	244	245	1	
		(479)	(506)	(500)	6	
Stoke Common						
	Expenditure	(68)	(65)	(66)	(1)	
	Income	46	43	53	10	
		(22)	(22)	(13)	9	
City Commons						
	Expenditure	(1,156)	(1,270)	(1,241)	29	
	Income	126	171	176	5	
		(1,030)	(1,099)	(1,065)	34	
Total Director of Open Spaces Local Risk						
Expenditure		(1,899)	(2,085)	(2,052)	33	
Total Director of Open Spaces Local Risk						
Income		368	458	474	16	
City Surveyor						
City Surveyors Local Risk						
		(189)	(183)	(243)	(60)	
Total City Surveyor Local Risk						
		(189)	(183)	(243)	(60)	
TOTAL LOCAL RISK						
		(1,720)	(1,810)	(1,821)	(11)	
Cyclical Works Programme						
		(165)	(525)	(388)	137	4a)
CENTRAL RISK						
Burnham Beeches						
		(76)	(96)	(42)	54	
City Commons						
		(45)	(45)	(31)	14	
TOTAL CENTRAL RISK						
		(121)	(141)	(73)	68	4b)
RECHARGES						
Insurance						
		(16)	(21)	(18)	3	
Support Services						
		(203)	(204)	(173)	31	
Surveyor's Employee Recharge						
		(41)	(41)	(38)	3	
I.S. Recharge						
		(79)	(83)	(80)	3	
Recharges Within Fund (Directorate & Democratic Core)						
		(38)	(35)	(28)	7	
TOTAL RECHARGES						
		(377)	(384)	(337)	47	4c)
OVERALL TOTAL						
		(2,383)	(2,860)	(2,619)	241	

Reasons for Significant Variations/Cyclical Works Carry Forward

4. a) The City has the programme of cyclical maintenance works to maintain its operational properties in a good condition. This is delivered by overlapping three-year programmes of works, and is delivered by the relevant departments, principally the City Surveyor, the Barbican Centre, and the Department of the Built Environment. In 2019/20 the final agreed budget for these programmes overseen by your Committee was £2.082m of which £1.207m was spent and the £875,000 unspent balance will be carried forward to 2020/21. This underspend is due to the rephasing of the projects to enable them to be completed over a three-year period to suit site operations.

b) The £204,000 favourable variance in Central risk is mainly due to the project officer position at Epping which has yet to filled (£90,000) and unspent expenditure associated with the Ecologist position at Burnham Beeches of £54,000. Both unspent budgets are the subject of carry forwards requested by the Director of Open Spaces.

c) The £152,000 favourable variance within Recharges is mainly due to a decrease in the level of work undertaken by the support services functions, (including Chamberlains, Town Clerks and the City Surveyor), on behalf of Epping Forest and the Commons during the year. Recharges have a corresponding contra entry in their own accounts. Consequently, these charges have no overall impact on net expenditure for the City as a whole.

Central and Local Risk Carry Forward to 2020/21

5. Chief Officers can generally request underspends of up to 10% or £500,000 (whichever is the lesser) of the final agreed local risk budget to be carried forward, so long as the underspending is not fortuitous and the resources are required for a planned purpose. Such requests are subject to the approval of the Chamberlain in consultation with the Chairman and Deputy Chairman of the Resources Allocation Sub Committee.
6. Overspends are carried forward in full and are met from the agreed 2020/21 budgets.
7. The Director's favourable budget position of £38,000 (Local Risk) has been aggregated with budget variations on services overseen by other committees which for City's Cash produce an overall favourable variance of £196,000 (Local Risk) across all Open Spaces. The Director of Open Spaces has submitted the following carry forward request within City Cash which relate to this Committee.
 - Epping Forest - £36,000 To fund items that were ordered before year end and under normal circumstances would have been received and receipted and taken from 2019/20 budget. Goods, services and supplies have not been received due to COVID 19. For Epping Forest this includes deconstruction and replacement of an irrigation storage tank and replacement with new and maintenance of lift mobile elevated work platform.

- Burnham Beeches - £4,000 To fund items that were ordered before year end and under normal circumstances would have been received and receipted and taken from 2019/20 budget. Goods, services and supplies have not been received due to COVID 19. For Burnham Beeches this includes infrastructure repairs, vehicle and machinery parts
- West Wickham and Coulsdon Commons - £7,000 To fund items that were ordered before year end and under normal circumstances would have been received and receipted and taken from 2019/20 budget. Goods, services and supplies have not been received due to COVID 19. For West Wickham and Coulsdon Commons, this includes machinery and equipment parts, servicing and Fire Risk Assessments.

In addition, there are two Central Risk Carry Forwards: -

- £90,000 Funding for the Project officer at Epping Forest
- £54,000 Unspent expenditure associated with the Ecologist position at Burnham Beeches.

Appendices

- Appendix A - Movement between the Original 2019/20 budget and the 2019/20 final agreed Budget (Epping Forest)
- Appendix B - Movement between the Original 2019/20 budget and the 2019/20 final agreed Budget (The Commons)

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