

<b>Committee(s)</b>	<b>Dated:</b>
Epping Forest & Commons	<b>08 07 2019</b>
<b>Subject:</b> Revenue Outturn 2018/19 – Epping Forest	<b>Public</b>
<b>Report of:</b> The Chamberlain & the Director of Open Spaces	<b>For Information</b>
<b>Report author:</b> Derek Cobbing – Chamberlains Department	

### Summary

This report compares the revenue outturn for the services overseen by your Committee in 2018/19 with the final agreed budget for the year.

In total, there was a favourable position of £464,000 for the services overseen by your committee compared with the final agreed budget for the year as set out below.

	<b>Final Agreed Budget</b> <b>£000</b>	<b>Outturn</b> <b>£000</b>	<b>(Increase)/ Decrease</b> <b>£000</b>
<b>Local Risk</b>			
Director of Open Spaces			
<i>Expenditure</i>	(4,468)	(4,455)	13
<i>Income</i>	1,778	1,758	(20)
City Surveyor	(393)	(375)	18
<b>Total Local Risk</b>	<b>(3,083)</b>	<b>(3,072)</b>	<b>11</b>
<b>Cyclical Works Programme</b>	<b>(993)</b>	<b>(627)</b>	<b>366</b>
<b>Central Risk</b>	<b>(591)</b>	<b>(547)</b>	<b>44</b>
<b>Recharges</b>	<b>(993)</b>	<b>(950)</b>	<b>43</b>
<b>Total</b>	<b>(5,660)</b>	<b>(5,196)</b>	<b>464</b>

The only significant variation is within the three-year Cyclical Works Programme for Epping Forest managed by the City Surveyor's Department where there was a better than budget position of £366,000, further detail can be found in paragraph 4.

The Director of Open Spaces had a 0.26% worse than budget position of £7,000 (Local Risk) for Epping Forest, this worse than budget position has been aggregated with budget variations on services overseen by other committees which produces a City's cash overall worse than budget position of £83,000 (Local Risk) across all Open Spaces excluding the learning programme.

### **Recommendation(s)**

It is recommended that this revenue outturn report for 2018/19 is noted.

### **Main Report**

#### **Budget Position for 2018/19**

1. The 2018/19 latest agreed budget for the Epping Forest services overseen by your Committee received in November 2018 was £5.481M. This budget was endorsed by the Court of Common Council in March 2019 and subsequently updated for approved adjustments. Movement of the original Local Risk budget to the final agreed budget is shown in Appendix A.

#### **Revenue Outturn 2018/19**

2. Actual net expenditure for your Committee's services during 2018/19 totalled £5.196M, an underspend of £464,000 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 2018/19 Revenue Outturn with Final Agreed Budget**

		Original Budget £000	Final Agreed Budget £000	Revenue Outturn £000	(Increase) Decrease £000	Reason Paragraph
<b>LOCAL RISK</b>						
<b>Director of Open Spaces</b>						
<b>Epping Forest</b>						
	Expenditure	(3,564)	(3,786)	(3,807)	(21)	
	Income	928	1,152	1,165	13	
<b>Chingford Golf Course</b>						
	Expenditure	(247)	(314)	(278)	36	
	Income	313	366	353	(13)	
<b>Wanstead Flats</b>						
	Expenditure	(230)	(218)	(217)	1	
	Income	100	95	71	(24)	
<b>Woodredon &amp; Warlies</b>						
	Expenditure	(101)	(150)	(153)	(3)	
	Income	84	165	169	4	
<b>Total Director of Open Spaces Local Risk</b>	<b>Expenditure</b>	<b>(4,142)</b>	<b>(4,468)</b>	<b>(4,455)</b>	<b>13</b>	
<b>Total Director of Open Spaces Local Risk</b>	<b>Income</b>	<b>1,425</b>	<b>1,778</b>	<b>1,758</b>	<b>(20)</b>	
<b>City Surveyor</b>						
	City Surveyors Local Risk	(315)	(393)	(375)	18	
	<b>Total City Surveyor Local Risk</b>	<b>(315)</b>	<b>(393)</b>	<b>(375)</b>	<b>18</b>	
<b>TOTAL LOCAL RISK</b>		<b>(3,032)</b>	<b>(3,083)</b>	<b>(3,072)</b>	<b>11</b>	
<b>Cyclical Works Programme</b>		<b>(1,789)</b>	<b>(993)</b>	<b>(627)</b>	<b>366</b>	4
<b>CENTRAL RISK</b>						
	Epping Forest	(400)	(558)	(514)	44	
	Wanstead Flats	(28)	(33)	(33)	-	
<b>TOTAL CENTRAL RISK</b>		<b>(428)</b>	<b>(591)</b>	<b>(547)</b>	<b>44</b>	
<b>RECHARGES</b>						
	Insurance	(85)	(71)	(77)	(6)	
	Support Services	(335)	(427)	(408)	19	
	Surveyor's Employee Recharge	(336)	(309)	(298)	11	
	I.S. Recharge	(176)	(188)	(194)	(6)	
	<b>Recharges Within Fund</b> (Directorate Democratic Core, and Learning)	(52)	(83)	(45)	38	
<b>Recharges Across Fund</b>						
	(Woodredon & Warlies)	117	100	83	(17)	
	(Structural Maintenance)	(14)	(15)	(11)	4	
<b>TOTAL RECHARGES</b>		<b>(881)</b>	<b>(993)</b>	<b>(950)</b>	<b>43</b>	
<b>OVERALL TOTAL</b>		<b>(6,130)</b>	<b>(5,660)</b>	<b>(5,196)</b>	<b>464</b>	

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## Reasons for Significant Variations/Cyclical Works Carry Forward

4. The City has the programme of cyclical maintenance works to maintain its operational properties in fair to good condition. This is delivered in a number of overlapping three-year programmes of works, and is delivered at Epping Forest by the relevant departments, principally the City Surveyor, and the Director of Built Environment. In 2018/19 the overall agreed budget for these three-year programmes was £13.420m including £2.254m additional funding for City Fund projects, of which £6.851m was spent. The programme is monitored by the Corporate Asset Sub Committee and the carrying forward of the £6.569m unspent balance (i.e. £3,471m City Fund and £3.098m City's Cash/Guildhall) is subject to separate arrangements as each programme is phased over a number of years and generally not expected to be fully spent within year. In 2018/19 the final agreed budget for these programmes overseen by your Committee was £993,000, of which £627,000 was spent and the £366,000 unspent balance will be carried forward to 2019/20.

## Local Risk Carry Forward to 2019/20

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 2019/20 budgets.
7. The Director's worse than budget position of £7,000 (Local Risk) has been aggregated with budget variations on services overseen by other committees which for City's Cash produce an overall worse than budget position of £83,000 (Local Risk) across all Open Spaces excluding the learning programme. Consequently, the Director of Open Spaces has no carry forward requests within City Cash.

## Appendices

- Appendix A – Movement between the Original 2018/19 budget and the 2018/19 final agreed Budget

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**Movement between the 2018/19 Original Budget to the 2018/19 Latest Agreed Budget**

<b>Epping Forest</b>	<b>£000</b>
<b>Original Net Local Risk Budget (Director of Open Spaces &amp; City Surveyor)</b>	<b>(3,032)</b>
<b>Director of Open Spaces</b>	
Apprentices – Funding requirement for apprentices	(105)
Local Risk contribution towards Wood Pasture Restoration Capital Project	106
Local Risk contribution towards Staff Welfare Facility Capital Project	5
Local Risk contribution towards Artificial Grass Pitch Provision Capital Project	7
Local Risk contribution towards Epping Forest Patrol Vehicles ULEZ Compliant Capital Project	97
Distribution of Director's resources towards legal fees to pay for the QC to attend the Local Plan consultation	(7)
Distribution of Director's resources to fund one-off projects	(50)
Contribution Pay	(20)
Holiday Back Pay	(6)
<b>City Surveyor</b>	
Members approved at Corporate Asset Sub Committee on 11 <sup>th</sup> July 2018 a report from the City Surveyor requesting additional budget following the BRM asset verification exercise by SKANSKA – this resulted in additional funding for the Epping Forest and Commons Committee.	(78)
<b>Final Agreed Net Local Risk Budget (Director of Open Spaces &amp; City Surveyor)</b>	<b>(3,083)</b>