

Committee(s)	Dated:
Open Spaces & City Gardens Committee	7 July 2022
Subject: Revenue Outturn 2021/22 – Open Spaces & City Gardens	Public
Which outcomes in the City Corporation’s Corporate Plan does this proposal aim to impact directly?	1, 2, 3, 4, 5, 8, 11 & 12
Does this proposal require extra revenue and/or capital spending?	N
If so, how much?	n/a
What is the source of Funding?	n/a
Has this Funding Source been agreed with the Chamberlain’s Department?	n/a
Report of: The Chamberlain & Executive Director Environment	For Information
Report author: Beatrix Jako – Chamberlains Department	

Summary

This report compares the revenue outturn for the services overseen by your Committee in 2021/22 with the final agreed budget for the year. In total, there was a favourable budget position of £82,000 for the services overseen by your Committee compared with the final agreed budget for the year as set out in the table below.

The Open Spaces and City Gardens Committee is the strategic overarching committee for all of the Open Spaces and whilst this report details the 2021/22 revenue outturn position for the Directorate, Learning Programme, City Open Spaces and Bunhill Fields, revenue outturn reports for all of the other Open Spaces (excluding Keat’s House, Monument, Cemetery & Crematorium, and Tower Bridge* which are reported to their respective committees) are also provided in the appendices.

	Final Agreed Budget £000	Revenue Outturn £000	Increase/ (Decrease) £000
Local Risk			
Executive Director Environment	(2,314)	(2,316)	(2)
City Surveyor	(45)	(14)	31
Total Local Risk	(2,359)	(2,330)	29
Cyclical Works Programme	(513)	(380)	133
Central Risk	(411)	(388)	23
Recharges	883	780	(103)
Total	(2,400)	(2,318)	82

* As of 4 January 2022, Tower Bridge Tourism and Operational have moved to the City Bridge Trust Department and are no longer under the responsibility of the Executive Director Environment.

Significant variations are within the Executive Directors local risk (City Open Spaces and Learning Programme), the Cyclical Works Programme (CWP) and Recharges, with further detail provided in paragraphs 4a, 4b, 4c and 4d.

The Executive Director Environment had an overall local risk unfavourable variance of £2,000 (excluding City Surveyor) for activities overseen by your Committee. The Executive Director had net local risk underspendings totalling £1.519m on activities overseen by other Committees within her Departments remit.

Recommendation(s)

It is recommended that this revenue outturn report for 2021/22 is noted.

Main Report

Budget Position for 2021/22

1. The 2021/22 latest agreed budget for Open Spaces and City Gardens services overseen by your Committee (received in December 2021) was £2.401m. This budget was endorsed by the Court of Common Council in March 2022 and subsequently updated for approved net reductions of £1,000. These consisted of a £50,000 increase in the Directorate local risk expenditure (unspent allocation at Burnham Beeches relating to a project being delivered by Buckinghamshire Council to introduce parking restrictions on surrounding roads to Burnham Beeches returned to the Directorate, after Buckinghamshire Council no longer required contribution towards the project costs as it was being done as part of a much larger package across the whole of the County), offset by a reduction of £10,000 relating to centrally funded apprentices budget at City Gardens and a £41,000 increase in additional income recharges associated with the Directorate budget which is recharged back out to other Open Spaces divisions. Movement of the original local risk budget to the final agreed budget is provided in Appendix A.

Revenue Outturn 2021/22

2. Actual net expenditure for your Committee's services during 2021/22 totalled £2.318m, a favourable budget variance of £82,000 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. Only significant variances (generally those greater than £50,000) are commented on.Reve

City Open Spaces, Bunhill Fields & The Open Spaces
Directorate
Comparison of 2021/22 Revenue Outturn with Final Agreed
Budget

		Original Budget £000	Final Agreed Budget £000	Revenue Outturn £000	(Increase) Decrease £000	Reason*
LOCAL RISK						
Executive Director Environment						
City Open Spaces	Expenditure	(1,767)	(1,851)	(1,951)	(100)	4a
	Income	600	600	620	20	
Bunhill Fields	Expenditure	(102)	(103)	(107)	(4)	
	Income	-	-	-	-	
Directorate	Expenditure	(901)	(610)	(608)	2	
	Income	-	-	-	-	
Learning Programme	Expenditure	(371)	(373)	(312)	61	4b
	Income	23	23	42	19	
Total Executive Director Environment	Expenditure	(3,141)	(2,937)	(2,978)	(41)	
Total Executive Director Environment	Income	623	623	662	39	
Total Net Expenditure		(2,518)	(2,314)	(2,316)	(2)	
City Surveyors Local Risk		(41)	(45)	(14)	31	
TOTAL LOCAL RISK		(2,559)	(2,359)	(2,330)	29	
Cyclical works Programme		(450)	(513)	(380)	133	4c
CENTRAL RISK						
City Open Spaces		(20)	(24)	(1)	23	
Directorate		-	(387)	(387)	-	
TOTAL CENTRAL RISK		(20)	(411)	(388)	23	
RECHARGES						
Insurance		(16)	(16)	(21)	(5)	
Admin Buildings		(84)	(90)	(94)	(4)	
Support Services		(334)	(414)	(439)	(25)	
Surveyor's Employee Recharge		(59)	(63)	(63)	-	
I.S. Recharge		(92)	(101)	(105)	(4)	
Film Liaison Staff Costs		-	(5)	(5)	-	
Capital Charges		(20)	(20)	(20)	-	
Recharges Within Fund (Directorate, Democratic Core, & Learning)		1,043	1,174	1,170	(4)	
Recharges Across Fund (Directorate Recharges)		389	418	357	(61)	
TOTAL RECHARGES		827	883	780	(103)	4d
OVERALL TOTAL		(2,202)	(2,400)	(2,318)	82	

Reasons for Significant Variations

4. a) The £100,000 adverse variance within expenditure for City Open Spaces - City Gardens is due to unachieved Target Operating Model (TOM) savings and inability to restructure until 2022/23.
- b) The £61,000 favourable variance within the Learning Programme is mainly due to vacancies being held whilst the department went through the Target Operating Model (TOM).
- c) The £133,000 better than budget position within the Cyclical Works Programme (CWP) is due to re-phasing of the delivery of the CWP projects over the life cycle of the programme. The Bunhill Fields Burial Grounds project due to be completed in 2022/23.
- d) The £103,000 unfavourable variation in Recharges is mainly due to a small increase in expenditure associated with the level of support services provided during the year, and an overall decrease in income recharges to the Directorate (both within fund and across fund) where costs associated with the Directorate are recharged out to other Open Spaces divisions.

Local Risk Carry Forward to 2022/23

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 were for a planned purpose that was prevented from happening during the year. Such requests are subject to the approval of the Chamberlain in consultation with the Chairman and Deputy Chairman of the Resources Allocation Sub Committee. Any overspends are carried forward in full and are met from the agreed 2022/23 budgets.
6. The Executive Director Environment has a local risk overspending of £2,000 on the activities overseen by your Committee. The Executive Director had net local risk underspendings totalling £1.519m on activities overseen by other Committees within her Departments remit. The Director is proposing that her maximum eligible underspend of £500,000 be carried forward, none of which relates to activities overseen by your Committee.

Strategic Implications

7. None

Financial Implications

8. All financial implications contained within the report.

Resource Implications

9. None.

Legal Implications

10. None.

Risk Implications

11. None.

Equalities Implications

12. None.

Climate Implications

13. None.

Security Implications

14. None

Public sector equality duty

16. Our fees and charges are regularly benchmarked with neighbouring / competing facilities, but we will continue to informally assess any negative impact on protected characteristic groups.

Conclusion

17. This report presents the revenue outturn position for 2021/22 for Members to note.

Appendices

- Appendix A - Movement between the 2021/22 Original Budget and the 2021/22 Final Agreed Budget
- Appendix B - Outturn Report 2021/22 (Hampstead Heath, Highgate Wood & Queen's Park Committee)
- Appendix C - Outturn Report 2021/22 (Epping Forest & Commons Committee)
- Appendix D - Outturn Report 2021/22 (West Ham Park Committee)

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Appendix A

Movement between the 2021/22 Original Budget and the 2021/22 Final Agreed Budget

Open Spaces and City Gardens	£000
Original Net Local Risk Budget (Executive Director Environment & City Surveyor)	(2,559)
Executive Director Environment	
Apprentices – centrally funded	10
Pay increases at 1.525% for grades A-C	(9)
Allocation from the Directorate to fund various projects	138
Allocation from the Directorate to the Centre in relation to the New Chief Officers posts funding	65
City Surveyor	
Planned & Reactive Works including Cleaning	(4)
Final Agreed Net Local Risk Budget (Executive Director Environment & City Surveyor)	(2,359)