

Committee(s)	Dated:
Epping Forest & Commons	11 July 2022
Subject: Revenue Outturn 2021/22 – Epping Forest and Commons	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 £368,000 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			
Executive Director Environment	(3,917)	(3,918)	(1)
City Surveyor	(424)	(527)	(103)
Total Local Risk	(4,341)	(4,445)	(104)
Cyclical Works Programme	(1,081)	(617)	464
Central Risk	(649)	(598)	51
Recharges	(1,506)	(1,549)	(43)
Total	(7,577)	(7,209)	368

Significant variations are within the City Surveyor’s local risk and the Cyclical Works Programme (CWP), further detail on these variations can be found in paragraphs 4a and 4b respectively.

The Executive Director Environment had an overall local risk unfavourable variance of £1,000 (excluding City Surveyor) for activities overseen by your Committee. The Executive Director had net local risk underspendings totalling £1.518m 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 Epping Forest & Commons services overseen by your Committee received in November 2021 was £7.506m. This budget was endorsed by the Court of Common Council in March 2022 and subsequently updated for an approved adjustment of £71,000 relating to the Wanstead Park Ponds Supplementary Revenue Project budget under central risk. Movement of the original local risk budget to the final agreed budget is shown in Appendices A and B.

Revenue Outturn 2021/22

2. Actual net expenditure for your Committee's services during 2021/22 totalled £7.209m, an underspend of £368,000 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.

Epping Forest
Comparison of 2021/22 Revenue Outturn with Final Agreed Budget

		Original Budget £000	Final Agreed Budget £000	Revenue Outturn £000	(Increase) Decrease £000	Reason Paragraph
LOCAL RISK						
Executive Director Environment						
Epping Forest	Expenditure	(3,546)	(4,257)	(4,249)	(42)	
	Income	1,202	1,813	1,822	9	
		(2,344)	(2,444)	(2,427)	(33)	
Epping Forest – Countryside Stewardship Scheme						
	Expenditure	(336)	(264)	(264)	-	
	Income	336	264	264	-	
		-	-	-	-	
Chingford Golf Course						
	Expenditure	(281)	(362)	(330)	32	
	Income	348	439	439	-	
		67	77	109	32	
Wanstead Flats						
	Expenditure	(206)	(207)	(223)	(16)	
	Income	90	90	48	(42)	
		(116)	(117)	(175)	(58)	
Woodredon & Warlies						
	Expenditure	(69)	(73)	(72)	1	
	Income	88	98	98	-	
		19	25	26	1	
Total Executive Director Environment	Expenditure	(4,438)	(5,163)	(5,138)	25	
Total Executive Director Environment	Income	2,064	2,704	2,671	(33)	
Total Net Expenditure		(2,374)	(2,459)	(2,467)	(8)	
City Surveyor						
City Surveyors Local Risk		(285)	(270)	(299)	(29)	
Total City Surveyor Local Risk		(285)	(270)	(299)	(29)	
TOTAL LOCAL RISK						
		(2,659)	(2,729)	(2,766)	(37)	
Cyclical Works Programme						
		(569)	(779)	(480)	299	4b
CENTRAL RISK						
Epping Forest		(409)	(480)	(439)	41	
Wanstead Flats		(28)	(99)	(99)	-	
TOTAL CENTRAL RISK		(437)	(579)	(538)	41	
RECHARGES						
Insurance		(86)	(86)	(85)	1	
Support Services		(327)	(333)	(347)	(14)	
Surveyor's Employee Recharge		(291)	(294)	(294)	-	

I.S. Recharge	(147)	(163)	(171)	(8)
Recharges Within Fund (Directorate Democratic Core, and Learning)	(212)	(248)	(239)	9

RECHARGES (continued)
Recharges Across Fund

Woodredon & Warlies	1	(5)	(3)	2
Structural Maintenance	(12)	(12)	(39)	(27)

TOTAL RECHARGES	<u>(1,074)</u>	<u>(1,141)</u>	<u>(1,178)</u>	<u>(37)</u>
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OVERALL TOTAL	<u>(4,739)</u>	<u>(5,228)</u>	<u>(4,962)</u>	<u>266</u>
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The Commons
Comparison of 2021/22 Revenue Outturn with Final Agreed Budget

		Original Budget £000	Final Agreed Budget £000	Revenue Outturn £000	(Increase) Decrease £000	Reason Paragraph
LOCAL RISK						
Executive Director Environment						
Burnham Beeches						
	Expenditure	(696)	(819)	(784)	35	
	Income	285	393	388	(5)	
		(411)	(426)	(396)	30	
Stoke Common						
	Expenditure	(48)	(53)	(53)	-	
	Income	26	26	27	1	
		(22)	(27)	(26)	1	
City Commons						
	Expenditure	(1,159)	(1,224)	(1,210)	14	
	Income	209	219	181	(38)	
		(950)	(1,005)	(1,029)	(24)	
Total Executive Director Environment						
	Expenditure	(1,903)	(2,096)	(2,047)	49	
	Income	520	638	596	(42)	
Total Net Expenditure						
		(1,383)	(1,458)	(1,451)	7	
City Surveyor						
	City Surveyors Local Risk	(180)	(154)	(228)	(74)	
	Total City Surveyor Local Risk	(180)	(154)	(228)	(74)	4a
TOTAL LOCAL RISK						
		(1,563)	(1,612)	(1,679)	(67)	
Cyclical Works Programme						
		(226)	(302)	(137)	165	4b
CENTRAL RISK						
	Burnham Beeches	(23)	(58)	(51)	7	
	City Commons	(1)	(12)	(9)	3	
	TOTAL CENTRAL RISK	(24)	(70)	(60)	10	
RECHARGES						
	Insurance	(21)	(21)	(19)	2	
	Support Services	(157)	(160)	(167)	(7)	
	Surveyor's Employee Recharge	(39)	(39)	(39)	-	
	I.S. Recharge	(68)	(76)	(79)	(3)	
	Recharges Within Fund (Directorate & Democratic Core)	(51)	(69)	(67)	2	
TOTAL RECHARGES						
		(336)	(365)	(371)	(6)	
OVERALL TOTAL						
		(2,149)	(2,349)	(2,247)	102	

Reasons for Significant Variations

4. a) The £74,000 adverse variance within the City Surveyor's local risk in relation to the Commons is due to higher than budgeted reactive call outs during 2021/22.

b) The £464,000 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 Farthing Downs Toilet Block and Stores project and the Epping Forest – Wanstead Park Wharfing Replacement and Landscape Works projects due to be completed in 2022/23.

Local Risk and Central 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 Finance Committee and 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 £1,000 on the activities overseen by your Committee. The Executive Director had net local risk underspendings totalling £1.518m 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. The Executive Director Environment has submitted the following Priorities Investment Pot (PIP) central risk carry forward requests within City's Cash which relate to this Committee:
 - £61,000 Unspent expenditure associated with the Epping Forest's Licences, Leases and Wayleaves project
 - £12,000 Unspent expenditure associated with the Ecologist position at Burnham Beeches

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 and the carry forward bids for 2022/23 budgets for Members to note.

Appendices

- Appendix A - Movement between the Original 2021/22 Budget and the 2021/22 Final Agreed Budget (Epping Forest)
- Appendix B - Movement between the Original 2021/22 Budget and the 2021/22 Final Agreed Budget (The Commons)

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Appendix A

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

Epping Forest	£000
Original Net Local Risk Budget (Executive Director Environment & City Surveyor)	(2,659)
Executive Director Environment	
Pay increases at 1.525% for grades A-C	(12)
Agreed carry forwards from 2020/21 to pay for provision of root barriers	(50)
Allocation from the Directorate to fund various projects	(22)
COVID Hero's budget allocation	(1)
City Surveyor	
Planned & Reactive Works including Cleaning	15
Final Agreed Net Local Risk Budget (Executive Director Environment & City Surveyor)	(2,729)

Appendix B

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

The Commons	£000
Original Net Local Risk Budget (Executive Director Environment & City Surveyor)	(1,563)
Executive Director Environment	
Apprentices – centrally funded	(26)
Pay increases at 1.525% for grades A-C	(5)
Release of local risk funding for Kenley Revival capital scheme	60
Allocation from the Directorate to fund various projects	(104)
City Surveyor	
Planned & Reactive Works including Cleaning	26
Final Agreed Net Local Risk Budget (Executive Director Environment & City Surveyor)	(1,612)