

## Appendix 4 - Comparison between 2024/25 Revenue Outturn and Budget – West Wickham Common and Spring Park Wood and Coulsdon and Other Commons

	Original Budget £000	Final Budget £000	Revenue Outturn £000	(Better)/ Worse £000	Note
<b>LOCAL RISK</b>					
<b>Executive Director Environment</b>					
<b>West Wickham and Coulsdon Commons</b>	672	723	688	(35)	1
<b>Total Net Expenditure</b>	<b>672</b>	<b>723</b>	<b>688</b>	<b>(35)</b>	
<b>City Surveyor</b>					
City Surveyors Repairs and Maintenance	49	49	224	175	2
Cyclical Works Programme	233	598	516	(82)	3
<b>Total City Surveyor Local Risk</b>	<b>282</b>	<b>647</b>	<b>740</b>	<b>93</b>	
<b>TOTAL LOCAL RISK</b>	<b>954</b>	<b>1,370</b>	<b>1,428</b>	<b>58</b>	
<b>CENTRAL RISK</b>					
West Wickham and Coulsdon Commons	1	1	33	32	4
<b>TOTAL CENTRAL RISK</b>	<b>1</b>	<b>1</b>	<b>33</b>	<b>32</b>	
<b>RECHARGES</b>					
Insurance	10	10	13	3	
Support Services	80	78	78	0	
Surveyor's Employee Recharges	24	28	28	0	
IT Recharges	21	38	38	0	
<b>Recharges Within Fund</b> (Directorate and Democratic Core)	119	95	84	(11)	
<b>TOTAL RECHARGES</b>	<b>254</b>	<b>249</b>	<b>241</b>	<b>(8)</b>	
<b>TOTAL NET EXPENDITURE</b>	<b>1,209</b>	<b>1,620</b>	<b>1,702</b>	<b>82</b>	

### Reasons for significant variations:

1. There was a net underspend of (£35k) on the charities' local risk budget. This is explained by a (£101k) underspend on staffing costs attributable to vacant posts. This was in addition to extra grant income of (£52k) received from the Rural Payments Agency (RPA) with unspent grant monies being transferred to the charities' restricted reserves for use in future years. Income from other sources was also (£2k) ahead of budget. The overall underspend was partly offset by a £52k overspend on premises related costs with additional grounds maintenance costs incurred funded from the extra grant monies. This was on top of supplies and services and other costs being £49k overspent due to spend required on equipment maintenance, professional fees and livestock purchases. Finally, transport costs were £19k greater than budgeted largely due to extra costs being needed on the maintenance of vehicles.

2. £175k overspend on the corporate Integrated Facilities Management contract overseen by the City Surveyor. This is largely explained by additional costs incurred on the contract in relation to repairs and maintenance and cleaning costs.
3. (£82k) underspend on projects falling under the Cyclical Works Programme (CWP) largely explained by a re-phasing of CWP projects at Coulsdon Commons which resulted in expenditure being less than anticipated.
4. £32k additional expenditure incurred on central risk budgets with £24k spent on audit fees as a result of two separate sets of accounts for the charities having been subject to external audit and independent examination in the previous financial year. In addition, depreciation was £8k greater than budgeted due to additional capital purchases having been incurred in the previous financial year with the costs funded by the charities' designated reserve for tangible fixed assets.