

Appendix 1

Board Summary Budget – by Risk and Chief Officer

Analysis of Service Expenditure	Local or Central Risk	Actual 2024/25 £'000	Original Budget (OR) 2025/26 £'000	Latest Budget 2025/26 £'000	Original Budget (OR) 2026/27 £'000	Movement 25/26 OR to 26/27 OR £'000	Notes
EXPENDITURE							
Employees	L	3,596	3,596	3,105	3,288	(308)	1
Employees	C	50	30	30	0	(30)	2
Premises Related Expenses	L	418	268	268	332	64	3
City Surveyor - All Services	L	576	167	65	161	(6)	
Transport Related Expenses	L	64	54	54	63	9	
Supplies & Services	L	600	353	349	383	30	4
Supplies & Services	C	5	20	20	20	0	
Third Party Payments	L	55	43	43	43	0	
Contingencies	L	0	133	133	102	(31)	5
Transfers to Reserves (Grant Income)	C	8	0	0	0	0	
Capital Charges	C	(1)	0	0	0	0	
Total Expenditure		5,371	4,664	4,067	4,392	(272)	
INCOME							
Government Grants	C	0	(30)	(30)	0	30	2
Other Grants, Reimbursements & Cont.	L	(243)	(224)	(224)	(278)	(54)	6
Customer, Client Receipts	L	(610)	(507)	(507)	(606)	(99)	7
Transfer from Reserves (OSPR and Aldgate)	L	(232)	(240)	(240)	(240)	0	
Transfer from Reserves (Grant Income)	C	(50)	0	0	0	0	
Total Income		(1,135)	(1,001)	(1,001)	(1,124)	(123)	
TOTAL NET EXP/(INC) BEFORE SUPPORT SERVICES & RECHARGES		4,236	3,663	3,066	3,268	(395)	
SUPPORT SERVICES & RECHARGES							
Central Support and Capital Charges		668	702	702	815	113	8
Recharges Within Fund		(2,418)	(2,855)	(1,972)	(1,846)	1,009	9
Recharges Across Funds		957	966	966	984	18	
Total Support Services		(793)	(1,187)	(304)	(47)	1,140	
TOTAL NET EXPENDITURE/(INCOME)		3,443	2,476	2,762	3,221	745	

Notes:

1. (£308k) reduction in employment costs budgeted for 2026/27 as a result of the transfer of support services staffing budgets to Epping Forest and North London Open Spaces (NLOS) from the Natural Environment Directorate following an internal staffing restructure.
2. (£30k) budget not required on central risk for 2026/27 as a result of grant monies used to fund a fixed term contract post at City Gardens coming to an end.
3. £64k increased premises related costs largely explained by additional repairs and maintenance expenditure budgeted for the Highways Division at the City's Open Spaces as a result of cyclical cleaning, safety checks and maintenance of irrigation sites and ornamental fountains. This is in addition to extra water costs expected to be incurred at City Gardens.
4. £30k additional supplies and services expenditure largely due to increased internal legal fees to support the Natural Environment Division as a whole. This is on top of an increase in the budget for IT licenses for the Natural Environment Directorate.
5. (£31k) reduction in the contingency budget held by the Natural Environment Directorate to support initiatives across the division in order to cover increased costs in other areas of the Directorate's budget.
6. (£54k) additional income largely attributable to extra Section 106 contributions projected to be received at City Gardens in 2026/27 based on current forecasts.
7. (£99k) increase in income from customer and client receipts at City Gardens for 2026/27. This is due to extra income projected to be received from specific projects being delivered in the next financial year as well as income from a Service Level Agreement (SLA) with the Planning section.

8. £113k additional expenditure is comprised of an increase of £73k in recharges from corporate departments compared with 2025/26 as well as £40k extra depreciation for vehicles and plant held at City Gardens.
9. £1.009m net change in Recharges Within Fund compared with 2025/26. This is primarily explained by £519k in recharges from the Learning Team no longer being recharged to the Natural Environment charities as well as £462k reduced recharges from the Natural Environment Directorate to other sections of the division following the cost of support services staff now directly being charged to the individual Natural Environment charities. In addition, there are increased recharges of £28k for 2026/27 at City Gardens from the Environment Directorate and Cleansing section.