

BRISTOL CITY COUNCIL

Downs Committee

4 July 2011

Report of: Director of Corporate Services

Title: Finance Report

Ward: N/A

Officer Presenting Report: Tony Whitlock

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RECOMMENDATION

That the Committee note the accounts for 2010/11 subject to audit and the budget for 2011/12.

Summary

Appendix A and B presents the financial outturn and balance sheet for the year ended 31 March 2011. This forms part of the City Council's draft Statement of Accounts, submitted to the City Council's Audit Committee in June 2011. The City Council's financial statements remain subject to external Audit. Appendix C details expenditure in 2010/11 funded from reserves.

Appendix D presents the budget for 2011/12.

The significant issues in the report are:

A contribution of £102,774 from the Downs reserve was required to ensure net expenditure was within the City Council's budgeted precept to the Committee. Details of approved projects funded by the reserve are shown in appendix C.

Total reserves as at 31 March 2011 stand at £156,908

Policy

1. The draft Statement of Accounts was submitted to the Audit Committee

on 24 June 2011. They remain subject to external audit. The budget was prepared in line with Council guidelines and approved by Council on 22 February 2011.

2.

Consultation

2. Internal

Robert Westlake – Downs Ranger

3. External

Not applicable

Context

4. Net expenditure was £393,367, requiring a contribution of £102,774 from reserves. This was required to fund projects approved by the committee during the year. These are listed at appendix C.

Appendix A details the outturn position at the end of 2010/11. There are a number of significant variations from budget, principally;

- £23,196 – reduced employee costs due mainly to the delay in implementing the goat project and the appointment of goat checkers.
- £83,129 – increased premises and maintenance costs. This includes the cost of projects to be met from reserves (see appendix C)
- £8,147 – increased cost of gas supply. The City Councils Energy Management Unit is currently investigating this.
- £35,517 – increased consultant and project fees. This includes the cost of projects to be met from reserves (see appendix C)
- £8,000 - Additional contribution to the Avon Gorge and Downs Education project approved by the Committee during the year
- £8,838 – increased security costs to deal with anti social behaviour, particularly at weekends, includes 2 officers on duty on Sundays.
- £18,450 – increased events and football club bookings income.

Appendix B details the balance sheet as at 31 March 2011.

Appendix D presents the detailed budget for 2011/12. In line with Council guidelines there is no inflationary uplift. However a revision to ice cream catering contracts will increase income by £15,000. This has enabled a number of expenditure budget heads, including security, to be realigned to more accurately reflect the 2010/11 outturn.

Proposal

5. That the report is noted

Other Options Considered

6. Not applicable

Risk Assessment

7. Not applicable

Public Sector Equality Duties

8a) Before making a decision, section 149 Equality Act 2010 requires that each decision-maker considers the need to promote equality for persons with the following “protected characteristics”: age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex, sexual orientation. Each decision-maker must, therefore, have due regard to the need to:

- i) Eliminate discrimination, harassment, victimisation and any other conduct prohibited under the Equality Act 2010.
- ii) Advance equality of opportunity between persons who share a relevant protected characteristic and those who do not share it. This involves having due regard, in particular, to the need to --
 - remove or minimise disadvantage suffered by persons who share a relevant protected characteristic;
 - take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of people who do not share it (in relation to disabled people, this includes, in particular, steps to take account of disabled persons' disabilities);
 - encourage persons who share a protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low.
- iii) Foster good relations between persons who share a relevant protected characteristic and those who do not share it. This involves having due regard, in particular, to the need to –
 - tackle prejudice; and
 - promote understanding.

8b) The Downs budget is part of the total precept forming part of the Council's overall budget for 2011/12. The Council's budget underwent

a full equalities impact assessment.

Legal and Resource Implications

Legal

The Clifton and Durdham Downs (Bristol) Act 1861 provides that the Downs should remain as a place for the public resort and recreation of the citizens and inhabitants of Bristol, and that a committee should be appointed to manage them. The recommendation contained in this report is within the powers conferred by this statute.

(Legal advice provided by Frances Horner, Senior Solicitor)

Financial

(a) Revenue

As set out in the report

(b) Capital

None

(Financial advice provided by Tony Whitlock, Principal Accountant)

Land

Not applicable

Personnel

Not applicable

Appendices:

Appendix A – Detailed outturn position as at 31 March 2011

Appendix B- Balance Sheet as at 31 March 2011

Appendix C – List of projects funded from reserves

Appendix D – Detailed budget for 2011/12

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

Background Papers:

Final accounts and budget working papers held in Corporate Finance.

DOWNS - OUTTURN 2010/11**Appendix A**

	Original 2010/11 Budget £	Year End Outturn £	Variation from Budget £
EMPLOYEES			
Basic	172510	157206	-15304
Overtime	40000	38836	-1164
Superannuation	28380	23813	-4567
National Insurance	14290	14297	7
Other Salary Costs	2700	532	-2168
	257880	234684	-23196
PREMISES			
General Maintenance & Premises Costs	52110	135239	83129
NNDR	8230	4761	-3469
Utility Costs	7770	15917	8147
	68110	155917	87807
SUPPLIES & SERVICES			
Consultants Fees	3030	38547	35517
Contribution to Avon Gorge & Downs Bio Ed Officer	15000	23000	8000
General Supplies	1310	3816	2506
Security Costs	16160	24998	8838
Protective Clothing & Uniforms	1720	572	-1148
Equipment, Light Plant & Tools	2020	6147	4127
Leasing Charges	22450	22714	264
	61690	119794	58104
TRANSPORT			
Insurance	2320	2320	0
Direct Transport Costs	27120	28592	1472
	29440	30912	1472
CENTRAL CHARGES			
Legal Services	5660	9676	4016
Finance	2090	1700	-390
District Auditor	530	0	-530
Parks Recharge	6060	0	-6060
	14340	11376	-2964
CAPITAL CHARGES			
Downs Changing Rooms	1970	1970	0
GROSS EXPENDITURE	433430	554653	121223
INCOME			
Fees & Charges :-			
Zoo- Car Park	22360	25600	3240
Catering Concession - Durdham Rd / Stoke Rd	18630	15000	-3630
Events	41650	52741	11091
Club Bookings	43300	46997	3697
Other Concessions	43430	44231	801
Other Income	0	3250	3250
Contribution From Reserves	0	102774	102774
TOTAL INCOME	169370	290593	121223
NET EXPENDITURE	264060	264060	0

DOWNS COMMITTEE BALANCE SHEET AS AT 31 MARCH 2011**APPENDIX B**

	2011 £	2010 £
Current Assets		
Debtors	9,915	22,520
Cash	205,831	271,903
	215,746	294,423
Creditors	-58,838	-34,741
Net Current Assets	156,908	259,682
Total Assets Less Current Liabilities	<u>156,908</u>	<u>259,682</u>
Funds		
General Reserve	151,766	254,540
Tree & Bench Donations	5,142	5,142
Total Funds	<u>156,908</u>	<u>259,682</u>

Projects funded from reserves 2010/11

Appendix C

The table below details the budget and the expenditure to the end of 2010/11 for those projects agreed by Downs Committee to be funded from reserves. Most of the projects are completed with a number awaiting invoicing. Expenditure in connection with the Downs 150 Celebration will continue into 2011/12. The Downs reserve at the beginning of 2010/11 stood at £254,540.

Project	Approved Budget £	Actual Expenditure to date £
Charged to Maintenance & Premises Costs		
Works to railings at Sea Walls to complete project*	45,000	45,000
Replace / refurbish Downs depot toilet block*	9,000	10,239
Install power supply to two ice cream locations	6,000	Pending
Install five replacement information panels	5,000	Pending
Repair / replace security shutters at depot*	3,000	1,030
Replace one third of football posts*	10,000	2,200
Install security lighting at Downs Depot*	2,500	342
Contingency fund to support goat project*	16,000	16,000
Update emergency lighting and fire procedures at dressing rooms*	3,000	1,730
Outside painting to Downs changing room*	4,000	4,717
Materials – Community Payback Scheme*	2,000	2,000
Stone Walling at Sea Walls*	4,000	3,489
Total Charged to Premises Costs	109,500	86,747
Charged to Consultants Fees		
Clifton Camp Project*	10,260	10,256
Downs 150 Celebration	25,000	4858
Total Charged to Consultants Fees	35,260	15,114
Part time Seasonal Education Officer	5,000	5,000
Total	149,760	106,861

*Completed project

DOWNS - BUDGET 2011/12**Appendix D**

	Original 2010/11 Budget £	Adjustments	Original 2011/12 Budget £
EMPLOYEES			
Basic	172510		172510
Overtime	40000		40000
Superannuation	28380		28380
National Insurance	14290		14290
Other Salary Costs	2700		2700
	257880	0	257880
PREMISES			
General Maintenance & Premises Costs	52110		52110
NNDR	8230		8230
Utility Costs	7770	2000	9770
	68110	2000	70110
SUPPLIES & SERVICES			
Consultants Fees	3030		3030
Contribution to Avon Gorge & Downs Bio Ed Officer	15000		15000
General Supplies	1310		1310
Security Costs	16160	9000	25160
Protective Clothing & Uniforms	1720		1720
Equipment, Light Plant & Tools	2020	4000	6020
Leasing Charges	22450		22450
	61690	13000	74690
TRANSPORT			
Insurance	2320		2320
Direct Transport Costs	27120	2060	29180
	29440	2060	31500
CENTRAL CHARGES			
Legal Services	5660	4000	9660
Finance	2090		2090
District Auditor	530		530
Parks Recharge	6060	-6060	0
	14340	-2060	12280
GROSS EXPENDITURE	431460	15000	446460
INCOME			
Fees & Charges :-			
Zoo- Car Park	22360		22360
Catering Concession - Durdham Rd / Stoke Rd	18630		18630
Events	41650		41650
Club Bookings	43300		43300
Other Concessions	43430	15000	58430
TOTAL INCOME	169370	15000	184370
NET EXPENDITURE	262090	0	262090