

BRISTOL CITY COUNCIL

Downs Committee

14 April 2014

Report of: Service Director Finance

Title: Finance Report 2013/14 and draft budget 2014/15

Ward: N/A

Officer Presenting Report: Mike Allen

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RECOMMENDATION

That the Committee note the estimated outturn for 2013/14 and approve the draft budget for 2014/15 and considers if action is required in respect of reserves.

Summary

Appendix A presents the estimated financial outturn position. This is based on actual figures to the end of February 2014. Overall, there is likely to be a net overspend at the end of the year of £2,745. This will be deducted from reserves.

Appendix B presents the draft budget for 2014/15.

The significant issues in the report are:

There are no material issues to report in respect of income and expenditure, a number of one off minor over and underspends have contributed to the year-end position.

Total reserves as at 31 March 2014 stand at £226,600. However, these will be reduced to under £70,000 once all liabilities have been charged.

Policy

1. The Downs budget for 2014/15 was prepared in line with Council guidelines and approved by Council on 18 February 2014.

Consultation

2. **Internal**
Robert Westlake – Downs Ranger
3. **External**
Not applicable

Context

Outturn 2013/14

Appendix A details the budget for the year, actual expenditure to the end of February 2013 and an estimated outturn position for 2012/13. An overspend of £2,745 is estimated for the year end.

There are a number of variations from budget to comment upon:

- The Avon Gorge inspection and stability assessment incurred a one off cost of £16,700
- Direct Transport had a £10,000 overspend which includes the £5,000 purchase of a goal post trailer
- Club bookings showed a £17,000 income surplus although invoices for 2012/13 club bookings were delayed & processed in 2013/14
- Donations of £8,000 for a memorial seat may well be spent in 2014/15 rather than 2013/14, and so should be carried forwards
- Bristol Waterworks contributed an unbudgeted £9,000 licence fee income. We will need to see if this is a one off or will be repeated next year.

Budget 2013/14

Appendix B sets out the draft budget for 2014/15. There are no inflationary allowances other than the 1% pay award. All other in year variations are expected to be one offs. So the net budget is £264,117, up from £262,090.

Proposal

4. That the outturn report for 2013/14 is noted and that the draft budget for 2014/15 is approved.

Other Options Considered

5. Not applicable

Risk Assessment

6. 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 2013/14. 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.

Financial

(a) Revenue

As set out in "Outturn"

(b) Capital and Reserves

The Downs Committee approved the expenditure of £87,000 and up to £10,000 contingency for remedial works in respect of rock falls. Whilst this expenditure is due to fall within 2014/15, it is reported here as these are committed costs that will impact directly upon reserves.

The year-end reserve figure is £226,600. This will fall to £139,600 if all of the £87,000 is spent and fall further when the cost of the children's play area is charged against reserves.

The reserves will fall to around £65,000 once all expected expenditure is charged.

Financial advice provided by Mike Allen, Finance Business Partner

Land

Not applicable

Personnel

Not applicable

Appendices:

Appendix A – Estimated outturn position as at 31 March 2014

Appendix B – Draft budget for 2014/15

(Budget working papers held in Corporate Finance.)

Appendix A

DOWNNS - OUTTURN 2013/14

| ABW Cost Centre - 10359 | 2013/14 Budget | Actual to end of Feb | Projection | Variation from Budget |
|--|-------------------|-------------------------|----------------|--------------------------|
| | £ | £ | £ | £ |
| EMPLOYEES | | | | |
| Basic | 155,561 | 130,902 | 155,561 | 0 |
| Overtime | 47,026 | 38,934 | 47,026 | 0 |
| Superannuation | 25,690 | 20,969 | 25,690 | 0 |
| National Insurance | 15,520 | 12,288 | 15,520 | 0 |
| Other Salary Costs | 1,530 | 589 | 1,530 | 0 |
| | 245,327 | 203,682 | 245,327 | 0 |
| PREMISES | | | | |
| General Grounds Maintenance & Premises Costs | 64,550 | 26316 | 64,550 | 0 |
| NNDR | 2600 | 2656 | 2,656 | 56 |
| Utility Costs | 15000 | 9235 | 15,000 | 0 |
| | 82,150 | 38,207 | 82,206 | 56 |
| SUPPLIES & SERVICES | | | | |
| General Supplies | 6000 | 6360 | 6,500 | 500 |
| Security Costs | 25500 | 19570 | 25,500 | 0 |
| Protective Clothing & Uniforms | 1700 | 991 | 1,700 | 0 |
| Equipment, Light Plant & Tools | 28000 | 30129 | 34,000 | 6,000 |
| Seawall RTA repairs / Avon Gorge inspection / stability assessment | 0 | 16734 | 16,734 | 16,734 |
| Leasing Charges | 10450 | 0 | 10,450 | 0 |
| | 71650 | 73784 | 94884 | 23234 |
| PROJECT COSTS | | | | |
| Contribution to Avon Gorge & Downs Bio Ed Officer | 15000 | 15000 | 15,000 | 0 |
| Seasonal Education Officer | 10000 | 10180 | 10,180 | 180 |
| Discover the wildlife of Avon Gorge book | 0 | 0 | 0 | 0 |
| Avon Gorge and Downs Wildlife Project | 5400 | 10000 | 10,000 | 4,600 |
| | 30,400 | 35,180 | 35,180 | 4,780 |
| TRANSPORT | | | | |
| Insurance | 3200 | 0 | 3,200 | 0 |
| Direct Transport Costs | 22000 | 29187 | 32,000 | 10,000 |
| | 25,200 | 29,187 | 35,200 | 10,000 |
| CENTRAL CHARGES | | | | |
| Legal Services | 4000 | 0 | 4,000 | 0 |
| Finance | 1700 | 0 | 1,700 | 0 |
| | 5,700 | 0 | 5,700 | 0 |
| GROSS EXPENDITURE | 460,427 | 380,040 | 498,497 | 38,070 |

INCOME

| | | | | |
|---|----------------|----------------|----------------|---------------|
| Fees & Charges :- | | | | |
| Zoo- Car Park | 34660 | 34655 | 34,655 | -5 |
| Catering Concession - Durdham Rd / Stoke Rd | 18000 | 18000 | 18,000 | 0 |
| Events | 46650 | 34147 | 46,650 | 0 |
| Club Bookings | 39000 | 50713 | 56,000 | 17,000 |
| Other Concessions | 58000 | 0 | 58,000 | 0 |
| Donations | 0 | 8580 | 8,580 | 8,580 |
| Bristol Waterworks | 0 | 9750 | 9,750 | 9,750 |
| TOTAL INCOME | 196,310 | 155,845 | 231,635 | 35,325 |
| NET EXPENDITURE | 264,117 | 224,195 | 266,862 | 2,745 |

Appendix B

DOWNS - DRAFT BUDGET 2014/15

| | Original 2013/14 Budget £ | Adjustments £ | Draft 2014/15 Budget £ |
|---|--|--------------------------|---|
| EMPLOYEES | | | |
| Basic | 154,000 | 1,561 | 155,561 |
| Overtime | 46,560 | 466 | 47,026 |
| Superannuation | 25,690 | | 25,690 |
| National Insurance | 15,520 | | 15,520 |
| Other Salary Costs | 1,530 | | 1,530 |
| | 243,300 | 2,027 | 245,327 |
| PREMISES | | | |
| General Grounds Maintenance & Premises Costs | 64,550 | | 64,550 |
| NNDR | 2600 | | 2,600 |
| Utility Costs | 15000 | | 15,000 |
| | 82,150 | 0 | 82,150 |
| SUPPLIES & SERVICES | | | |
| General Supplies | 6000 | | 6,000 |
| Security Costs | 25500 | | 25,500 |
| Protective Clothing & Uniforms | 1700 | | 1,700 |
| Equipment, Light Plant & Tools | 28000 | | 28,000 |
| Leasing Charges | 10450 | | 10,450 |
| | 71650 | 0 | 71650 |
| PROJECT COSTS | | | |
| Contribution to Avon Gorge & Downs Bio Ed Officer | 15000 | | 15,000 |
| Seasonal Education Officer | 10000 | | 10,000 |
| Avon Gorge and Downs Wildlife Project | 5400 | | 5,400 |
| | 30,400 | 0 | 30,400 |
| TRANSPORT | | | |
| Insurance | 3200 | | 3,200 |
| Direct Transport Costs | 22000 | | 22,000 |
| | 25,200 | 0 | 25,200 |
| CENTRAL CHARGES | | | |
| Legal Services | 4000 | | 4,000 |
| Finance | 1700 | | 1,700 |
| | 5,700 | 0 | 5,700 |
| GROSS EXPENDITURE | 458,400 | 2,027 | 460,427 |

INCOME

Fees & Charges :-

| | | | |
|---|-------|--|--------|
| Zoo- Car Park | 34660 | | 34,660 |
| Catering Concession - Durdham Rd / Stoke Rd | 18000 | | 18,000 |
| Events | 46650 | | 46,650 |
| Club Bookings | 39000 | | 39,000 |
| Other Concessions | 58000 | | 58,000 |

TOTAL INCOME**196,310****0****196,310****NET EXPENDITURE****262,090****2,027****264,117**