



Downs Financial Analysis updated following Finance Sub-Committee

7 June 2017

1. Background and Introduction

The Downs comprises Durdham and Clifton Down brought together for public recreation under the Downs Act of 1861. Durdham Down is owned by the City Council and Clifton Down is owned by the Merchant Venturers. The Downs Act established a joint committee of representatives from the City Council and the Merchant Venturers, now commonly referred to as the Downs Committee, and provided the Committee with some powers with respect to the management of the Downs.

The Downs Act also provides for the Committee to estimate its expense for carrying out its role in relation to the Downs Act and demand payment from the City Council for this expense of up to three hundred pounds a year (as at 1861).

The following financial analysis has been carried out in order to inform the future financial strategy for the Downs:

- The budgeted and actual income and expenditure for the Downs have been analysed in order to provide transparency and common understanding regarding the current state of the Downs finances. Other costs incurred by the Council that can be attributed to the Downs have also been included. This analysis is set out in Table 1 with further detail included in the appendix.
- Opportunities for generating additional income on the Downs have been explored to establish the “art of the possible” and obtain endorsement for further feasibility work to be carried out in order for the Downs to make a greater contribution toward its running costs. These are also set out in the appendix.

The work has been carried out collaboratively by officers from Finance, the Events team and Parks, including the Area Supervisor for the Downs. Earlier drafts of this paper have been shared for comment with members of the Downs Committee, both at an informal meeting 6 April 2017 and at a subsequent Finance Sub-Committees on 8 May and 7 June. This version has been updated to reflect points raised at these two Finance Sub-Committee meetings.

2. Budgeted and Actual Income and Expenditure

The finances for the Downs are predominantly managed on one cost centre (10359). As referenced above some costs that can be attributed to the Downs are not captured in 10359 however these have been included here where possible. Table 1 below considers actual expenditure and incorporates other costs attributable to the Downs, indirect costs and other direct costs not included in the cost centre 10359. It also provides high level commentary for categories of income and expenditure.



Table 1: 2016/17 Downs actual expenditure and income, including other direct costs and indirect costs

	2016/17 Actual £	Commentary
Expenditure		
Employees	224,691	Includes salaries costs and non-contractual overtime related to provision of football pitches.
Premises	24,151	Includes some grounds maintenance and general tree work
Transport	295	
Supplies and Services	74,399	Includes payments for security, the Bristol Zoo payment for the Avon Gorge and Downs Wildlife Project and a Rock Catch Fence.
Third Party Payments	12,625	Includes further contribution to the Avon Gorge and Downs Wildlife Project and rock face inspection work
Support Services	19,966	Includes for the production of new Welcome signs and property repairs
Sub-Total Expenditure	356,127	
Indirect Costs	25,144	This includes estimates for Parks management, Finance and Democratic Services, but does not include for the Events team.
Other Direct Costs	51,144	Other direct cost associated with the Downs including grounds maintenance incurred by Parks services, toilet maintenance and fleet running costs, but does not include allowance for fleet renewal charges (i).
Employee Adjustment	-17,570	Less the cost of Employee time spent at Blaise and Kingweston Estate
Total Expenditure	414,845	
Income		
Council contribution	-262,090	
Fees - Leisure Services	-115,198	Includes income from events, including Massive Attack and the Circus and income from football pitches
Fees - Licensing	-34,525	Income from zoo parking and ice cream concessions
Rents Commercial	-18,000	Annual concession for Café Retreat
Fees Other	-5,033	Grass cutting for Cote House and income from filming
Income Misc.	478	
Sub-Total Income	-434,368	
Additional Income Identified	-36,096	Additional income identified relating to zoo parking and removal of credit note item (see section 9 of appendix 1 for details).
Total Income	-470,464	
Expenditure Less Income	-55,619	
Removing Council contribution	262,090	
Net Position	206,471	

This indicates that after attributing other direct and indirect costs, a breakdown of which is included in the appendix, the Downs generates a surplus of £55,619. This includes the Council contribution of £262,090. If this contribution were removed then expenditure would exceed income by £206,471.

(i) *The latest estimate for these as provided by fleet services is £22,264. These costs are to be noted however will not be transacted against the Downs cost centre.*