



## Cambridge City Council

To Executive Councillor for Arts and Recreation: Councillor Rod  
Cantrill  
Report Director of Community Services  
by Director of Finance  
Relevant Scrutiny Community Services 1 July 2010  
Committee

### **2009/10 Revenue and Capital Outturn, Carry Forwards and Significant Variances**

#### **Not a Key Decision**

#### **1. Executive summary**

1.1 This report presents a summary of the 2009/10 outturn position (actual income and expenditure) for services within the Arts & Recreation portfolio, compared to the final budget for the year. The position for revenue and capital is reported and variances from budgets are highlighted, together with explanations. Requests to carry forward funding arising from certain budget underspends into 2010/11 are identified.

#### **2. Recommendations**

The Executive Councillor is recommended:

- a) To agree which of the carry forward requests, totalling £112,400 as detailed in Appendix C, are to be recommended to Council for approval.
- b) To seek approval from Council to carry forward capital resources to fund rephased net capital spending of £472,000 from 2009/10 into 2010/11, as detailed in Appendix D.

#### **3. Background**

##### **Revenue Outturn**

3.1 The outturn position for the Arts & Recreation portfolio, compared to final revenue budget, is presented in detail in Appendix A.

- 3.2 Appendix B to this report provides explanations of the main variances.
- 3.3 Appendix C sets out the final list of items, for this service portfolio, for which approval is sought to carry forward unspent budget from 2009/10 to the next financial year, 2010/11.
- 3.4 The overall revenue budget outturn position for the Arts & Recreation portfolio is set out in the table below:

| <b>Arts &amp; Recreation<br/>2009/10 Revenue Summary</b> | <b>£</b>  |
|--|-----------|
| Final Budget   | 5,117,090 |
| Outturn  | 4,884,121 |
| Variation – Underspend for the year                      | (232,969) |
| Carry Forward Requests:                                  | 112,400   |
| Net Variance   | (120,569) |

The variance represents 2.36% of the overall portfolio budget for 2009/10

### **Capital Outturn**

- 3.5 Appendix D shows the outturn position for schemes and programmes within the Arts and Recreation portfolio, with explanations of variances.
- 3.6 An overall underspend of £440,000 has arisen. £ 472,000 is due to slippage and rephasing of the capital programmes is required to transfer the budget into 2010/11. £45,000 can be returned to Reserves in respect of a project which has been completed at a lower than anticipated cost, £77,000 is in respect of project overspends which will be funded from Repairs & Renewals funds (£63,000) or further calls on Section 106 contributions (£14,000).

## 4. Implications

- 4.1 The net variance from final budget, after approvals to carry forward £112,400 budget from 2009/10 to the next financial year, 2010/11, would result in a reduced use of General Fund reserves of £120,569.
- 4.2 In relation to anticipated requests to carry forward revenue budgets into 2010/11 the decisions made may have a number of implications. A decision not to approve a carry forward request will impact on officers' ability to deliver the service or scheme in question and this could have staffing, equal opportunities, environmental and/or community safety implications.

## 5. Background papers

These background papers were used in the preparation of this report:

- Closedown Working Files 2009/10
- Directors Variance Explanations – March 2010
- Capital Monitoring Reports – March 2010
- Budgetary Control Reports to 31 March 2010

## 6. Appendices

- Appendix A - Revenue Budget 2009/10 - Outturn
- Appendix B - Revenue Budget 2009/10 - Major Variances from Final Revenue Budgets
- Appendix C - Revenue Budget 2009/10 - Carry Forward Requests
- Appendix D - Capital Budget 2009/10 - Outturn

## 7. Inspection of papers

To inspect the background papers or if you have a query on the report please contact:

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## Arts &amp; Recreation Portfolio / Community Services Scrutiny Committee

## Revenue Budget - 2009/10 Outturn

| Service Grouping  | Original Budget<br>£ | Final Budget<br>£ | Outturn<br>£     | Variation Increase / (Decrease)<br>£ | Carry Forward Requests - see Appendix C<br>£ | Net Variance<br>£ |
|---|----------------------|-------------------|------------------|--------------------------------------|--|-------------------|
| <b>Active Communities</b>                               |                      |                   |                  |                                      |  |                   |
| Green Spaces  | 1,491,180            | 1,548,730         | 1,461,904        | (86,826)                             | 22,610                                       | (64,216)          |
| Sports Development                                      | 338,840              | 314,240           | 318,959          | 4,719                                | 0  | 4,719             |
| Leisure Services  | 1,659,020            | 1,688,900         | 1,601,200        | (87,700)                             | 83,260                                       | (4,440)           |
|   | <b>3,489,040</b>     | <b>3,551,870</b>  | <b>3,382,062</b> | <b>(169,808)</b>                     | <b>105,870</b>                               | <b>(63,938)</b>   |
| <b>Arts &amp; Entertainments</b>                        |                      |                   |                  |                                      |  |                   |
| Arts and Entertainments, including Junction Partnership | 1,382,860            | 1,246,850         | 1,190,381        | (56,469)                             | 2,760  | (53,709)          |
|   | <b>1,382,860</b>     | <b>1,246,850</b>  | <b>1,190,381</b> | <b>(56,469)</b>                      | <b>2,760</b>                                 | <b>(53,709)</b>   |
| <b>Community Development</b>                            |                      |                   |                  |                                      |  |                   |
| Grants - Leisure  | 343,370              | 318,370           | 311,678          | (6,692)                              | 3,770  | (2,922)           |
|   | <b>343,370</b>       | <b>318,370</b>    | <b>311,678</b>   | <b>(6,692)</b>                       | <b>3,770</b>                                 | <b>(2,922)</b>    |
| <b>Total Net Budget</b>                                 | <b>5,215,270</b>     | <b>5,117,090</b>  | <b>4,884,121</b> | <b>(232,969)</b>                     | <b>112,400</b>                               | <b>(120,569)</b>  |

Changes between original and final budgets may be made to reflect:

- portfolio and departmental restructuring
- approved budget carry forwards from the previous financial year
- technical adjustments, including changes to the capital accounting regime
- virements approved under the Council's constitution
- additional external revenue funding not originally budgeted for

and are detailed and approved:

- in the June committee cycle (outturn reporting and carry forward requests)
- in September (as part of the Medium Term Strategy (MTS))
- in the November committee cycle (revised budgets)
- in the January committee cycle (as part of the budget setting report)
- and via technical adjustments/virements throughout the year

## Arts &amp; Recreation Portfolio / Community Services Scrutiny Committee

Revenue Budget 2009/10 - Major Variances  
from Final Revenue Budgets

| Service Grouping                   | Reason for Variance  | Amount<br>£     | Contact       |
|------------------------------------|--|-----------------|---------------|
| Leisure Contract -<br>Client costs | <b>Active Communities</b>  |                 |               |
|                                    | <b>Parkside Pool</b> - the underspend is in respect of professional and legal fees re Parkside Pool (ongoing until settlement) and ongoing provision for utility costs following negotiations over utilities recharged to the contractor. Both of these costs will be requested for a carry forward. | <b>(92,747)</b> | Ian Ross      |
| Green Spaces                       | <b>River Frontage Management</b> - rates are yet to be assessed for the moorings. This budget is therefore unspent, a carryforward request will be made of £22,610.  | <b>(31,622)</b> | Julie Durrant |
|                                    | <b>Management</b> - Mid year, Active Communities agreed with Streetscene that the previously devolved budget for the maintenance of play areas would be managed directly by Active Communities. This has provided an unexpectedly large efficiency saving of £29,000                                 | <b>(42,900)</b> | Ian Ross      |
| Corn Exchange                      | <b>Arts &amp; Entertainment</b>  |                 |               |
|                                    | <b>Marketing</b> - there has been an underachievement in income  | <b>27,670</b>   | Neil Jones    |
|                                    | <b>Box Office</b> - there has been an overachievement in online booking fees   | <b>(33,097)</b> | Bobbie Gates  |
|                                    | <b>Community Development</b>   |                 |               |
|                                    | There are no major variances for this service.   |                 |               |

## Arts & Recreation Portfolio / Community Services Scrutiny Committee

### Revenue Budget 2009/10 - Carry Forward Requests

#### Request to Carry Forward Budgets from 2009/10 into 2010/11

| Item |   | Request<br>£   | Contact       |
|------|---|----------------|---------------|
|      | <b>Active Communities</b>   |                |               |
| 1    | <b>River Frontage management</b><br>Business Rates for 2009/10 and prior years are yet to be assessed.  | 22,610         | Julie Durrant |
| 2    | <b>Leisure Contract - Client costs</b><br><br><b>Professional Fees</b><br>Provision for professional and legal fees re Parkside Pool (ongoing until settlement)   | 57,100         | Ian Ross      |
|      | <b>Utility Costs</b><br>Ongoing provision for utility costs following negotiations over utilities recharged to the contractor   | 22,410         | Ian Ross      |
|      | <b>Energy Audit</b><br>Climate Change Fund contribution for Energy audit (undertaken May 2010)  | 3,750          | Ian Ross      |
| 4    | <b>Community Development</b><br><br>£3,770 was reserved in the 2009/10 Area Committee Grant budget to respond to the needs of children and young people and to be carried out in partnership with the County Council and the voluntary sector. However due to delays, the Youth Summit was held at the end of November and the outcome and recommendations reported to the Area Committees during February, March and April. The budget will be spent in 2010/11. | 3,770          | J Hanson      |
| 5    | <b>Arts &amp; Entertainment</b><br><br>Climate Change Fund contribution for LED lighting in bar unspent   | 2,760          | G Saxby       |
|      | <b>Total Carry Forward Requests for Arts &amp; Recreation Portfolio / Community Services Scrutiny Committee</b>   | <b>112,400</b> |               |

## Appendix D

### Arts & Recreation Portfolio / Community Services Scrutiny Committee

#### Capital Budget 2009/10 - Outturn

| Capital Ref | Description   | Lead Officer | Original Budget<br>£000 | Final Budget<br>£000 | Outturn<br>£000 | Variance<br>£000 | Rephase<br>£000 | Over / (Under) Spend<br>£000 | Comments   |
|-------------|---|--------------|-------------------------|----------------------|-----------------|------------------|-----------------|------------------------------|--|
| SC072       | Poster Boards   | N Jones      | 10                      | 6                    | 0               | (6)              | 6               | 0                            | To be spent during 2010/11   |
| SC216       | Nightingale Avenue - MUGA   | I Ross       | 0                       | 138                  | 107             | (31)             | 31              | 0                            | Construction underway, completion scheduled 2010/11  |
| SC226       | Refurbishment of Play Areas - Numerous (NOV 04) Church End, Coleridge, Ditton Fields, Ramsden Square, Queen Edith's | I Ross       | 0                       | 14                   | 1               | (13)             | 13              | 0                            | To be spent during 2010/11   |
| SC234       | Histon Road Cemetery Landscaping  | A Wilson     | 23                      | 17                   | 6               | (11)             | 11              | 0                            | Project underway funds 50% spent. Master plan for the site complete  |
| SC282       | Kettles Yard  | G Saxby      | 40                      | 0                    | 0               | 0                | 0               | 0                            | Rephased to 2010/11 in Jan 2010 Scrutiny Committee cycle (Budget Setting Report 2010/11). Risk of funding being withdrawn from other funders if we withdraw.                                 |
| SC347       | Histon Road - Refurbishment of play area  | I Ross       | 0                       | 1                    | 1               | 0                | 0               | 0                            | Currently working with Friends Group to scope works for delivery   |
| SC348       | Allotment Improvements  | I Ross       | 24                      | 7                    | 7               | 0                | 0               | 0                            | Individual allotment societies to spend. Officers to assist with suggestions and guidance.   |
| SC349       | Fencing and Security at Jesus Green Pool  | I Ross       | 0                       | 30                   | 0               | (30)             | 30              | 0                            | Project to be completed in 2010/11   |
| SC350       | Improvements to pump out facility at Jesus Green  | D Kaye       | 8                       | 0                    | 0               | 0                | 0               | 0                            | Rephased to 2010/11 in Jan 2010 Scrutiny Committee cycle (Budget Setting Report 2010/11)   |
| SC376       | COMPLETED - Thorpe Way Recreation Ground refurbishment  | I Ross       | 61                      | 0                    | 10              | 10               | 0               | 10                           | To be funded from Section 106 contributions  |
| SC378       | COMPLETED - Church End Recreation Ground refurbishment  | I Ross       | 0                       | 0                    | 4               | 4                | 0               | 4                            | To be funded from Section 106 contributions  |
| SC383       | Replacement of Carpet & Shock Pad on the Astro turf at Abbey Pool   | I Ross       | 196                     | 190                  | 145             | (45)             | 0               | (45)                         | Funding can be returned to Reserves  |
| SC384       | Improvements to Abbey Leisure Complex   | I Ross       | 115                     | 115                  | 155             | 40               | (5)             | 35                           | To be funded from R&R contributions  |
| SC396       | Ravensworth Gardens - Remedial & Improvement Work   | D Kaye       | 19                      | 0                    | 0               | 0                | 0               | 0                            | Reprofiled to 2010/11 in January Scrutiny Committee cycle. RGRA have requested that security of play areas and ASB issues are addressed before the improvements to open space are considered |

| Capital Ref                                      | Description   | Lead Officer | Original Budget<br>£000 | Final Budget<br>£000 | Outturn<br>£000 | Variance<br>£000 | Rephase<br>£000 | Over / (Under) Spend<br>£000 | Comments  |
|--|---|--------------|-------------------------|----------------------|-----------------|------------------|-----------------|------------------------------|---|
| SC403  | Improvements to the Riverbanks on Jubilee Gardens, Jesus Green, Midsummer Common & Stourbridge Common | I Ross       | 64                      | 71                   | 91              | 20               | 0               | 20                           | Additional works brought forward from 2010/11 to take advantage of fine weather and presence of experienced contractors. To be funded from R&R contributions  |
| SC405  | Improvements to play areas & open space at land behind St Matthews Street                             | I Ross       | 120                     | 0                    | 0               | 0                | 0               | 0                            | Rephased to 2010/11 in Jan 2010 Scrutiny Committee cycle. Further discussion with County Council required re proposals for redevelopment at school site - Sleaford Street and Shenstone now being taken separately. |
| SC409  | Romsey Recreation Ground Play & Recreation Facilities   | I Ross       | 0                       | 150                  | 168             | 18               | (10)            | 8                            | To be funded from R&R contributions   |
| SC410  | Mill Road Cemetery  | A Wilson     | 25                      | 4                    | 6               | 2                | (2)             | 0                            | Project to be completed by October 2011 as prescribed by the Heritage Lottery Fund.   |
| SC434  | Floodlit Astro turf - Chesterton Community College and Netherhall School                              | I Ross       | 0                       | 270                  | 0               | (270)            | 270             | 0                            | Approved amount now £70,000. Project to be completed by Spring 2010 by Chesterton Community College. Netherhall project to be completed by 2011.  |
| SC441  | Sheeps Green Canoe Clubhouse Extension  | I Ross       | 0                       | 128                  | 0               | (128)            | 128             | 0                            | External procurement resulted in increased costs. Phased scheme proposed, awaiting authority.   |
| SC443  | Pathfinder Play Scheme  | I Ross       | 0                       | 97                   | 97              | 0                | 0               | 0                            | Work complete, grant received.  |
| <b>Total for Arts &amp; Recreation Portfolio</b> |   |              | <b>705</b>              | <b>1,238</b>         | <b>798</b>      | <b>(440)</b>     | <b>472</b>      | <b>32</b>                    |   |

Changes between original and final budgets may be made to reflect:

- rephased capital spend from the previous financial year
- rephased capital spend into future financial periods
- approval of new capital programmes and projects

and are detailed and approved:

- in the June committee cycle (outturn reporting and carry forward requests)
- in September (as part of the Medium Term Strategy (MTS))
- in the January committee cycle (as part of the budget setting report)