

COUNTRYSIDE JOINT GROUP

10th OCTOBER 2007

**2007/2008 FINAL ACCOUNTS
(Report of the Treasurer)**

1. INTRODUCTION

- 1.1 The 2007/2008 accounts have been finalised, and have been audited. This report contains details of actual expenditure and income levels at Hinchingsbrooke Country Park and at the other countryside sites.

2. HINCHINGBROOKE COUNTRY PARK

- 2.1 The financial position at Hinchingsbrooke Country Park for last year can be summarised as follows:-

Details	Budget £'000	Actual £'000	Variation £'000
Expenditure	370	396	+26
Income	121	152	+31
Net Expenditure	249	244	-5

Attached at Annex A is a more detailed breakdown of the variations from the budget.

- 2.2 Comments on the £26k increase in expenditure are given below:-

- **Premises & Supplies and Services Expenditure** – increased by £33k however, most of this was funded by Section 106 receipts. Neither the expenditure nor the income was included in the original budget figures.
- **Irrecoverable VAT** – in order to comply with the Accounting Code of Practice £4k of irrecoverable VAT was budgeted for last year but the Inland Revenue made all local authorities exempt from this calculation and so no expenditure was incurred.
- **Central Department recharges** – reduced by £5k due to the impact of Financial Reporting Standard 17 which requires the accounts to reflect the cost of future pension commitments arising from current staffing levels. However, most of this reduction was off-set by an increase of £4k due to changes in staff time allocations or changes in the method of allocating the costs of support services.
- **Capital Charges** – increased by £2k because of a revaluation of the assets which changes the depreciation charges.

Apart from the last three items above, which are outside the direct control of the Senior Ranger, other expenditure was controlled so as to achieve the overall budget target.

- 2.3 Income was £32k higher than the budget, most of this, as mentioned above, was due to Section 106 receipts utilised at this site being higher than anticipated in the budget. The café generated £11k more income than expected whereas other income was £9k below the budget target.

3. OTHER COUNTRYSIDE SITES

- 3.1 The financial position for the remaining sites for last year is summarised below:-

Details	Budget £'000	Actual £'000	Variation £'000
Expenditure	399	412	+13
Income	88	98	+10
Net Expenditure	311	314	+3

Attached at Annex B is a more detailed breakdown of the variations from the budget.

- 3.2 The small variation shown above has arisen mainly because the central department recharges and capital charges (which are outside the direct control of Countryside Services staff) to these sites rose by £6k. If these increases are ignored then net expenditure across all these sites was actually £3k below the budget target.

4. CONCLUSION

- 4.1 Overall, expenditure and income continues to be managed very well by staff in Countryside Services. Budgets under the direct control of Countryside Services staff were £5k under-spent whilst budgets outside their direct control (Irrecoverable VAT, Capital Charges and Central Department Recharges) were £3k above the budget target level.

5. RECOMMENDATION

- 5.1 It is recommended that members note the contents of this report.

ACCESS TO INFORMATION ACT 1985

Source Documents:

1. FMS Summary
2. 2007/08 Closedown File – Accountancy Section

Contact Officer:

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**HINCHINGBROOKE COUNTRY PARK
FINAL ACCOUNTS 2007/2008**

Actual 2006/07 £	Details	Budget 2007/08 £	Actual 2007/08 £	Variation £
EXPENDITURE				
221,182	Employees	231,266	227,837	-3,429
23,815	Premises	50,136	76,596	26,460
41,604	Supplies & Services	34,778	41,420	6,642
4,809	Irrecoverable VAT	3,800	0	-3,800
38,560	Central Department Charges	37,861	36,888	-973
26,954	Capital Charges	11,740	13,712	1,972
356,924	Total Expenditure	369,581	396,453	26,872
INCOME				
-304	Donations/Contributions	-1,189	-1,493	-304
	Sales,			
-529	Publications/Plants etc	-953	-735	218
-753	Fishing	-472	0	472
-48,566	Catering (Café)	-46,822	-57,853	-11,031
-3,606	Commuted Sum	-3,520	-33,295	-29,775
-14,743	Social Services	-15,334	-15,352	-18
-48,963	Room Hire etc	-52,532	-43,772	8,760
-117,464	Total Income	-120,822	-152,500	-31,678
239,460	HDC NET EXPENDITURE	248,759	243,953	-4,806

Note:-

Staff based at Hinchingsbrooke Country Park also oversee the following sites as part of their day to day duties:-

Holt Island
St Ives Sites – The Thicket and Wilhorn Meadow
Spring Common
Stukeley Meadows
Ouse Valley Way
Coneygear Park

**OTHER COUNTRYSIDE SERVICES SITES
FINAL ACCOUNTS 2007/08**

Actual 2006/07 £	Details	Budget 2007/08 £	Actual 2007/08 £	Variation £
Paxton Pits				
Expenditure				
68,630	Employees	76,294	75,143	-1,151
28,945	Other	28,393	36,966	8,573
739	Irrecoverable VAT	1,200	0	-1,200
12,225	Central Department Charges	10,279	8,501	-1,778
18,339	Capital Charges	4,880	4,887	7
128,878	Total Expenditure	121,046	125,497	4,451
-16,801	Income	-14,094	-28,449	-14,355
112,077	Net Expenditure	106,952	97,048	-9,904
Coneygear Park				
Expenditure				
21,369	Employees	22,594	23,555	961
4,892	Other	12,319	16,004	3,685
0	Irrecoverable VAT	0	0	0
1,855	Central Department Charges	1,896	1,519	-377
31,183	Capital Charges	0	0	0
59,299	Total Expenditure	36,809	41,078	4,269
-26,261	Income	-33,000	-35,080	-2,080
33,038	Net Expenditure	3,809	5,998	2,189
Spring Common				
Expenditure				
16,099	Employees	17,249	17,431	182
1,044	Other	9,646	507	-9,139
0	Irrecoverable VAT	0	0	0
1,179	Central Department Charges	1,799	1,372	-427
0	Capital Charges	0	0	0
18,322	Total Expenditure	28,694	19,310	-9,384
-4,330	Income	0	-1,256	-1,256
13,992	Net Expenditure	28,694	18,054	-10,640
Holt Island				
Expenditure				
517	Employees	0	572	572
1,229	Other	2,253	2,270	17
1,746	Total Expenditure	2,253	2,842	589
-408	Income	0	-340	-340
1,338	Net Expenditure	2,253	2,502	249

Actual 2006/07 £	Details	Budget 2007/08 £	Actual 2007/08 £	Variation £
Barford Road Pocket Park				
Expenditure				
23,093	Employees	23,071	23,221	150
6,399	Other	5,099	4,267	-832
0	Irrecoverable VAT	0	0	0
1,868	Central Department Charges	1,935	1,512	-423
0	Capital Charges	0	0	0
31,360	Total Expenditure	30,105	29,000	-1,105
-23,710	Income	-23,710	-24,971	-1,261
7,650	Net Expenditure	6,395	4,029	-2,366
Ouse Valley Way				
Expenditure				
323	Employees	0	70	70
157	Other	2,252	817	-1,435
480	Total Expenditure	2,252	887	-1,365
-200	Income	0	-15	-15
280	Net Expenditure	2,252	872	-1,380
Countryside Management *				
Expenditure				
87,661	Employees	88,197	98,870	10,673
12,398	Premises	11,699	14,298	2,599
33,432	Other	38,210	30,890	-7,320
42,766	Central Department Charges	35,862	43,248	7,386
7,321	Capital Charges	3,730	5,930	2,200
183,578	Total Expenditure	177,698	193,236	15,538
-16,706	Income	-17,487	-7,996	9,491
166,872	Net Expenditure	160,211	185,240	25,029

* Includes Godmanchester Nursery and one-off projects.