

## EAST AYRSHIRE COUNCIL

COMMUNITY SERVICES COMMITTEE – 10<sup>th</sup> NOVEMBER 2004

### BUDGETARY CONTROL SUMMARY STATEMENT OUTDOOR AMENITIES AND LEISURE MANAGEMENT TO 19th SEPTEMBER 2004 (PERIOD 6)

#### Joint Report by Executive Head of Finance and Executive Director of Neighbourhood Services

#### 1. PURPOSE OF REPORT

- 1.1 To advise Members of the current budgetary control position and the projected out-turn for the year for Outdoor Amenities and Leisure Management for the period ended 19th September 2004 (Period 6).

#### 2. OVERALL POSITION

- 2.1 The following report relates to service costs and income controlled by the department and includes rechargeable costs for central service charges and capital charges. The performance to date and projected out-turn for each service is detailed separately within this report.

#### 2.2 Projected Out-turn

The projected out-turn for Outdoor Amenities is a surplus of £29,000 and the projected out-turn for Leisure Management is a surplus of £12,000 at 31st March 2005.

#### 2.3 Outdoor Amenities Budget Performance to Period 6

The position to date at period 6 is a year to date surplus of £657,588 compared to a budgeted position of year to date surplus of £164,765. This is mainly due to the seasonal nature of services provided. An increase in income for the year is projected due to Better Neighbourhoods expenditure on play parks with a corresponding increase in expenditure. The projected outturn for the year remains a surplus of £29,000 in line with the annual budget.

## 2.4 Leisure Management Budget Performance to Period 6

The position to date at period 6 is a year to date deficit of £39,630 compared to a budgeted year to date deficit of £6,237. This is mainly due to the timing of income. An increase in income is projected due to an increase in the number of classes and events reflecting increased demand from the public for services provided. A managed saving is projected in staff costs. This will be offset by increased overhead costs. The projected outturn for the year remains a surplus of £12,000 in line with the annual budget.

## 2.5 Summary of Subjective Costs – Outdoor Amenities

Budget Expend to 19-Sept-04 Period 6	Actual Expend to 19-Sept-04 Period 6		Annual Estimate 2004-05	Projected Actual 2004-05	Variance
£	£		£	£	£
(2,020,418)	(2,569,304)	<b>INCOME</b>	(4,980,648)	(5,065,027)	(84,379)
		<b>EXPENDITURE</b>			
1,218,757	1,245,208	Labour Costs	2,714,059	2,705,143	(8,916)
122,146	142,129	Sub Contractors	264,643	284,643	20,000
379,573	459,849	Other Direct Costs	931,379	974,314	42,935
135,177	64,530	Overheads	1,041,567	1,071,927	30,360
<b>1,855,653</b>	<b>1,911,716</b>	<b>TOTAL EXPENDITURE</b>	<b>4,951,648</b>	<b>5,036,027</b>	<b>84,379</b>
(164,765)	(657,588)	<b>(SURPLUS)/DEFICIT</b>	(29,000)	(29,000)	0

## 2.6 Summary of Subjective Costs – Leisure Management

Budget Expend to 25-Jul-04 Period 4	Actual Expend to 25-Jul-04 Period 4		Annual Estimate 2004-05	Projected Actual 2004-05	Variance
£	£		£	£	£
(544,225)	(483,759)	<b>INCOME</b>	(1,174,121)	(1,193,509)	(19,388)
		<b>EXPENDITURE</b>			
332,353	299,685	Labour Costs	720,303	710,372	(9,931)
66,829	60,926	Other Direct Costs	144,772	146,301	1,529
151,280	162,778	Overheads	297,046	324,836	27,790
<b>550,462</b>	<b>523,389</b>	<b>TOTAL EXPENDITURE</b>	<b>1,162,121</b>	<b>1,181,509</b>	<b>19,388</b>
6,237	39,630	<b>(SURPLUS)/DEFICIT</b>	(12,000)	(12,000)	0

### **3. RECOMMENDATIONS**

3.1 It is recommended that Members note the contents of this report.

Alex McPhee  
**Executive Head of Finance**

William Stafford  
**Executive Director of Neighbourhood Services**

WS/PW

21<sup>st</sup> October 2004

#### **LIST OF BACKGROUND PAPERS**

**NIL**

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