

## EAST AYRSHIRE COUNCIL

COMMUNITY SERVICES COMMITTEE – 15<sup>th</sup> SEPTEMBER 2004

### BUDGETARY CONTROL SUMMARY STATEMENT OUTDOOR AMENITIES AND LEISURE MANAGEMENT TO 25th JULY 2004 (PERIOD 4)

#### 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 25th July 2004 (Period 4).

#### 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 4

The position to date at period 4 is a year to date surplus of £38,494 compared to a budgeted position of year to date deficit of £82,220. This is mainly due to the timing of expenditure on sub-contractors and utility costs. 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 4

The position to date at period 4 is a year to date deficit of £86,732 compared to a budgeted year to date deficit of £35,987. 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. 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 25-Jul-04 Period 4	Actual Expend to 25-Jul-04 Period 4		Annual Estimate 2004-05	Projected Actual 2004-05	Variance
£	£		£	£	£
(1,173,241)	(1,256,223)	<b>INCOME</b>	(4,980,648)	(5,065,771)	(85,123)
		<b>EXPENDITURE</b>			
809,901	822,596	Labour Costs	2,714,059	2,713,391	(668)
81,432	47,583	Sub Contractors	264,643	264,643	0
278,082	298,050	Other Direct Costs	881,379	962,374	80,995
86,046	49,500	Overheads	1,091,567	1,096,363	4,796
1,255,461	1,217,729	<b>TOTAL EXPENDITURE</b>	4,951,648	5,036,771	85,123
82,220	(38,494)	<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
£	£		£	£	£
(363,251)	(305,878)	<b>INCOME</b>	(1,174,121)	(1,191,832)	(17,711)
		<b>EXPENDITURE</b>			
221,955	197,053	Labour Costs	720,303	720,221	(82)
0	0	Sub Contractors	0	0	0
44,557	56,319	Other Direct Costs	144,772	138,652	(6,120)
132,726	139,238	Overheads	297,046	320,959	23,913
399,238	392,610	<b>TOTAL EXPENDITURE</b>	1,162,121	1,179,832	17,711
35,987	86,732	<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/AMcP/PW

27<sup>th</sup> August 2004

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

Nil

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