

**COMMUNITIES
DIRECTORATE
ESTIMATES 2014/15**

Communities Directorate

Revenue Budget 2014/15

Introduction

The budget has been prepared in line with the revised management structure that comes into effect from 1 April 2014. As a result of the restructure staff savings have been achieved and these have been allocated as far as practically possible to the Directorate where the savings will fall. An assessment has also been made of the effect on the Housing Revenue Account. The exact allocation of the savings between the General Fund and Housing Revenue Account will not be known until the 2014/15 budget is revisited in late 2014.

The Communities Directorate is responsible for the services listed on the summary page, opposite.

Further detail of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

Depreciation

Where a service employs fixed assets in service delivery, depreciation on those assets is charged to the relevant service. This however does not impact on the level of Council Tax, these charges are reversed out in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

Pension costs

The budget shows the current service cost element of the pension scheme relating to those employees currently in service. These figures have increased however in calculating the amount to charge against the Council Tax an amount is reversed out in the budget summary to bring the figures back to the Councils contributions to the Fund.

Revenue Expenditure funded from Capital under statute

Some expenditure incurred by the authority is of a capital nature but does not relate to fixed assets of the Authority. In this situation the expenditure is classified as revenue but can be funded from capital resources the funding side of the transaction like the depreciation reversals is shown in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

Compliance with accounting guidance

The 2014/15 budget has been prepared in accordance with the latest guidance, in particular the Service Reporting Code of Practice for Local Authorities (SeRCOP). The code of practice replaced the Best Value Accounting Code of Practice and has the status of statutory "proper practice". It is also expected that members of CIPFA will comply with all the requirements of the Code as it defines best professional practice in terms of financial reporting. The only divergence from the code in these budget papers occurs where the Directorate service groupings differ from those required by the Code of Practice. The Directorate groupings are given precedence in these papers.

In order to increase the degree of consistency across all sectors of the economy when presenting financial information, central government has adopted International Financial Reporting Standards (IFRS). Local Authorities have adopted this for financial years beginning on 1 April 2010. IFRS is more concerned with the presentation of financial information in the Statutory Statement, but there is a minor impact on the budget figures.

Budget format

Even though the Directorate Structure has changed, the format of the attached budget papers is the same as that adopted last year. The summary page is split into three groups: Direct Services, Regulatory Services and Support & Trading Services. Not all Directorates will have all three types of service grouping. The additional DDF requirements and the ongoing savings as a result of the restructure are shown as part of the Support and Trading Services and these figures do not come back to zero because of this.

Direct Services –These reflect the headline services provided by the directorate.

Regulatory Services –The Cabinet has no part to play in the exercise of regulatory functions such as planning and licensing. However the Cabinet is responsible for the totality of the Council's budget. The costs of the regulatory functions therefore have been included in the appropriate Directorate budgets.

Support and Trading Services -Responsibility for support services and trading type arrangements has been split across a number of Directorates. In order to be transparent about the costs associated with these areas, they have been included in the relevant Directorate. However the net cost of these services is recharged to the direct and regulatory functions, either within the same Directorate or across a number of Directorates. Therefore to avoid double counting the costs are reversed out so as to arrive back at the true net cost of the Directorate.

The summary page then includes the traditional re-analysis of the budget in terms of its' opening Continuing Services Budget, CSB growth and savings, and District Development Fund expenditure and savings.

Communities Directorate

General Fund Estimate Summary

2012/13 Actual £000	2013/14 Original Estimate £000	2013/14 Probable Outturn £000		2014/15 Gross Expend £000	2014/15 Gross Income £000	Net Expend £000
Direct Services						
878	1,287	775	Housing General Fund	1,196	486	710
288	270	385	Homelessness	444	107	337
402	435	409	Voluntary Sector Support	462	11	451
769	759	748	Community Services	1,035	268	767
1,085	1,106	1,141	Sports Development & Other Miscellaneous Amenities	1,535	280	1,255
3,422	3,857	3,458	Total (Transferred to GF Summary)	4,672	1,152	3,520
Support and Trading Services						
552	536	566	Support and Trading Services	912	311	601
(277)	(277)	(284)	Recharged to this Directorate	(599)	(297)	(302)
(275)	(259)	(282)	Recharged to other Directorate	(308)	(14)	(294)
0	0	0	Total	5	0	5
3,422	3,857	3,458	Directorate Total	4,677	1,152	3,525
2,815	3,862	3,464	Continuing Services Budget			3,453
0	12	12	Continuing Services Budget - Growth			5
(136)	(61)	(38)	Continuing Services Budget - Savings			(23)
2,679	3,813	3,438	Total Continuing Services Budget			3,435
863	242	356	District Development Fund - Expenditure			227
(120)	(198)	(336)	District Development Fund - Savings			(137)
743	44	20	Total District Development Fund			90
3,422	3,857	3,458	Directorate Total			3,525

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Communities Directorate

Development Fund and Growth Items

		Original 2013/14 £000's	Probable Outturn 2013/14 £000's	Original 2014/15 £000's
CSB Growth Items				
Sports Development & Other				
Misc. Amenities	All Weather Pitch	(32)	(9)	(23)
	Youth Council	12	12	
Support Services	Transfer replacement cameras to capital	(25)	(25)	
	Grant Finder Subscription Discontinued	(4)	(4)	
	Directorate restructure Increase/(Savings)			5
		<u>(49)</u>	<u>(26)</u>	<u>(18)</u>
Development Fund Items				
Housing General Fund	Essex Rental Loan Scheme	52	52	
	Essex Rental Loan Scheme	(52)	(52)	
	ECC Mobile Homes/Site Improvements	14	14	
Voluntary Services	Furniture Exchange Scheme		15	
	VAEF Transport Scheme	16	(16)	32
Sports Development & Other				
Misc. Amenities	Analysts post	14	27	14
	Contributions to Analyst post		(28)	
	Sports Development - Additional Projects	94	188	137
	Sports Development - Additional Projects	(94)	(188)	(137)
	Safeguarding			44
Support Services	Redundancy		8	
		<u>44</u>	<u>20</u>	<u>90</u>

Communities Directorate

Housing General Fund

Private Sector Grants funded from revenue

There are no major variances on this service.

Private Sector Grants funded from capital

This heading included a number of grants made to assist owner occupiers to maintain the standard of their properties. Apart from Disabled Facilities Grants which are continuing and are funded in part by central government, all other grants have been replaced by repayable loans and as such are not a revenue expense. The net expenditure has reduced as a result.

Care and Repair

Net Expenditure has reduced here due to the decision to levy charges on the users of the Handyman

House Condition Survey

The House Condition Survey has been completed. A further survey will not be required for five years.

Housing Strategy

Regular reviews of the housing strategy in relation to General Fund Housing are carried out by the Housing Policy Group and hence the fluctuations in estimates are generally minimal.

Affordable Housing Support

This budget relates to affordable housing work with private sector landlords. The main initiative currently is the B3 living project in which loans are made to a Housing association to assist with property purchase for first time buyers.

Traveller Matters

This budget relates to amounts of staff time dealing with the statutory twice annual Gypsy Caravan count related to the traveller community.

Communities Directorate

Housing General Fund

2012/13	2013/14			2014/15		
<i>Actual</i>	<i>Original</i>	<i>Probable</i>		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
(142)	182	181	Private Sector Grants (Revenue Funded)	185	0	185
501	250	85	Private Sector Grants (Capital Funded)	366	366	0
290	297	295	Repairs to Private Dwellings	305	1	304
6	13	8	General Improvement Areas	16	0	16
121	116	109	Care & Repair	222	119	102
10	0	0	House Condition Survey	0	0	0
37	41	38	Housing Strategy	39	0	39
36	370	41	Affordable Housing Support	46	0	46
19	18	16	Traveller Matters	17	0	17
878	1,287	775	Total (Transferred to Summary)	1,196	486	710
878	1,273	761	Continuing Services Budget			710
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
878	1,273	761	Total Continuing Services Budget			710
0	66	66	District Development Fund - Expenditure			0
0	(52)	(52)	District Development Fund - Savings			0
0	14	14	Total District Development Fund			0
878	1,287	775	Directorate Total			710

Communities Directorate

Homelessness

The Housing Options Service will always seek to prevent homelessness on cases they deal with. However in cases they are unable to prevent homelessness occurring, they will ensure that the Council fulfils its statutory duty under homeless legislation.

Homelessness

The housing options team are now spending more time on homeless duties and hence their allocations reflect this. There is less time therefore being spent on arranging bed and breakfast accommodation. The grants receivable accounted for previously under this heading now form part of the Revenue Support Grant.

Bed and Breakfast Accommodation

Less time is being spent dealing with bed and breakfast placements as fewer are currently necessary.

Communities Directorate

Homelessness

2012/13	2013/14			2014/15		
<i>Actual</i>	<i>Original</i>	<i>Probable</i>		Gross	Gross	Net
<i>£000</i>	<i>Estimate</i>	<i>Outturn</i>		Expend	Income	Expend
<i>£000</i>	<i>£000</i>	<i>£000</i>		£000	£000	£000
239	241	369	Homelessness	319	0	319
49	29	16	Bed & Breakfast Accommodation	125	107	18
288	270	385	Total (Transferred to Summary)	444	107	337
298	270	385	Continuing Services Budget			337
0	0	0	Continuing Services Budget - Growth			0
(10)	0	0	Continuing Services Budget - Savings			0
288	270	385	Total Continuing Services Budget			337
5	52	52	District Development Fund - Expenditure			0
(5)	(52)	(52)	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
288	270	385	Portfolio Total			337

Communities Directorate

Voluntary Sector Support

The following budgets represent the Council's support to outside voluntary and charitable bodies working in the communitiy

Grants to Voluntary Organisations

A sum of money is available for voluntary organisations meeting a set of criteria to submit claims within the year for assistance with their outgoings.

Other Voluntary Sector Support

The Essex Women's Refuge, Citizens Advice Bureau and Voluntary Action Epping Forest (VAEF) receive a set amount of funding to be used for the benefit of local residents. This funding is to remain at its current level over the foreseeable future.

Welfare Transport

A grant is available for the VAEF Community Transport scheme. This has been under utilised in the past until a new independent trust is formalised. The DDF sum available of £16,020 has been carried forward for use when the trust is finally set up.

Communities Directorate

Voluntary Sector Support

2012/13	2013/14			2014/15		
<i>Actual</i>	<i>Original</i>	<i>Probable</i>		Gross	Gross	Net
£000	£000	£000		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
189	188	201	Grants to Voluntary Organisations	190	0	190
18	18	18	Grant to Essex Women's Refuge	18	0	18
132	133	130	Grant to Citizens Advice Bureau	130	0	130
60	61	58	Grant to VAEF	74	11	63
3	35	2	Welfare Transport	50	0	50
402	435	409	Total (Transferred to Summary)	462	11	451
412	419	410	Continuing Services Budget			419
0	0	0	Continuing Services Budget - Growth			0
(10)	0	0	Continuing Services Budget - Savings			0
402	419	410	Total Continuing Services Budget			419
5	16	15	District Development Fund - Expenditure			32
(5)	0	(16)	District Development Fund - Savings			0
0	16	(1)	Total District Development Fund			32
402	435	409	Portfolio Total			451

Communities Directorate

Community Services

Community Arts

Epping Forest Arts is the community arts service for the Council. It delivers and develops a wide ranging programme of events, projects and workshops, in a variety of locations, working in partnership with other agencies, and often working with socially excluded and hard to reach groups within the community. Epping Forest Arts aims to enable all sections of the community to have access to high quality arts provision. There are no significant variations between original 2013/14 and original 2014/15. The reduction in the probable

Arts Programme

There are no significant variations to report on this budget.

Museum

The increase in the original 13/14 to original 14/15 is due to amendments in staff allocation.

Regional Touring Exhibitions

There are two projects in this budget for 2013/14 and 2014/15. These are Working with young people and Renaissance Strategic Support.

Lowewood Museum

A five year service level agreement was agreed with Broxbourne Borough Council to manage Lowewood Museum in Hoddeson from 1st February 2012. Expenditure incurred by this Council is reimburse by

Heritage Lottery Fund

This budget includes the major redevelopment of the Epping Forest district museum made possible through a major grant from the Heritage Lottery fund. This project will create a major new heritage and community resource in Waltham Abbey, through expanding and redeveloping the existing museum currently housed in two listed buildings to accommodate the 1st floor of the adjoining premises at 37 Sun Street. The costs here

Communities Directorate

Arts & Museum

2012/13	2013/14			2014/15		
<i>Actual</i>	<i>Original</i>	<i>Probable</i>		Gross	Gross	Net
<i>£000</i>	<i>Estimate</i>	<i>Outturn</i>		Expend	Income	Expend
<i>£000</i>	<i>£000</i>	<i>£000</i>		£000	£000	£000
319	321	312	Community Arts	320	0	320
9	11	10	Arts Programme	21	11	10
0	0	0	Arts External Funding	11	11	0
434	427	426	Museum	444	7	437
0	0	0	Regional Touring Exhibitions	81	81	0
0	0	0	Lowewood Museum	64	64	0
7	0	0	Heritage Lottery Fund	94	94	0
769	759	748	Total (Transferred to Summary)	1,035	268	767
793	759	748	Continuing Services Budget			767
0	0	0	Continuing Services Budget - Growth			0
(24)	0	0	Continuing Services Budget - Savings			0
769	759	748	Total Continuing Services Budget			767
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
769	759	748	Directorate Total			767

Communities Directorate

Sports Development and Other Miscellaneous Amenities

Marketing & Promotions

There are no significant variations to report to this budget.

Lifewalks

Lifewalks is a walking for health scheme run by the Council. Walkers have a weekly choice of five health walks around the district. The increase in the probable outturn and 2014/15 is due to staff allocations revisions.

New Horizons

New Horizons is a leisure and social programme for elderly people, which operates across the whole of the district. The programme includes swimming, yoga, dancing and bowls. The reduction in probable outturn and 2014/15 is due to amendments in staff allocations.

Sports Development

The increase in budget from original 2013/14 to original 2014/15 is due to staff allocations revisions, and reduction in income.

Sports Development External Funding

This budget consists of several projects that are match funded, the only charge to the Council are internal recharges for the overheads, such as computers, accommodation and so on. The projects included are Inclusive projects, Disability projects, Community sports network, Health works and Epping Forest bounce.

Community Development

There has been a reduction in budget from original 2013/14 to original 2014/15 due to the removal of the portacabin.

Safer Communities and Crime and Disorder Initiatives

The budget relates to the Council's involvement in community safety within the District by working in partnership with other public services, the private sector and voluntary groups to reduce crime, the fear of crime, offending and criminality in the local community.

The increase in 2014/15 is due to the DDF for two Safeguarding posts to be employed on a fixed contract for two years at a cost of £44,000 for each of the 2014/15 and 2015/16 financial years.

Active Health

This represents match funded initiatives that came to an end in May 2013.

Limes Farm Centre

The increase in Net Expenditure from original 2013/14 to original 2014/15 is due to a decrease in expected income for lettings of the hall.

Youth Strategy/Youth Council

The Youth Strategy budget has increased slightly from original 2013/14 to original 2014/15 due to support services. There are no significant variations to report on the Youth Council budget.

All Weather Pitch

The completion of the new Townmead All Weather Pitch has been delayed until 1st January 2014, therefore the probable outturn reflects only three months income for 2013/14. In 2014/15 onwards gross income is estimated at £35,000.

Communities Directorate

Sports Development & Other Miscellaneous Amenities

2012/13	2013/14			2014/15		
Actual	Original	Probable		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
39	41	41	Marketing & Promotions	42	0	42
25	27	52	Lifewalks	60	6	54
49	48	33	New Horizons	63	28	35
187	188	184	Sports Development	216	14	202
0	0	30	Sports Development External Funding	138	111	27
249	260	249	Community Development	279	28	251
327	372	349	Safer Communities	441	17	424
0	0	0	Active Health	0	0	0
55	42	43	Limes Farm Centre	83	36	47
89	91	91	Youth Strategy	93	0	93
38	40	39	Youth Council	39	0	39
0	0	10	Epping Forest Youth Futures	18	5	13
2	(28)	(7)	All Weather Pitch	37	35	2
25	25	26	North Weald Gym	26	0	26
1,085	1,107	1,141	Total (Transferred to Summary)	1,535	280	1,255
1,064	1,113	1,139	Continuing Services Budget			1,220
0	12	12	Continuing Services Budget - Growth			0
(11)	(32)	(9)	Continuing Services Budget - Savings			(23)
1,053	1,093	1,142	Total Continuing Services Budget			1,197
155	108	215	District Development Fund - Expenditure			195
(123)	(94)	(216)	District Development Fund - Savings			(137)
32	14	(1)	Total District Development Fund			58
1,085	1,107	1,141	Directorate Total			1,255

Communities Directorate

Support and Trading Services

Deputy Chief Executive Policy Group

The increase in probable outturn and 2014/15 estimates is due to revisions in support services.

Deputy Chief Executive Admin Group

The increase in probable outturn and 2014/15 estimates is due to revisions in support services.

Communities Directorate

Support Services

2012/13	2013/14			2014/15		
Actual	Original	Probable		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
357	348	378	Deputy Chief Executive Policy Group	401	0	401
195	188	189	Deputy Chief Executive Admin Group	209	9	200
0	0	0	Leasehold Services Administration	302	302	0
552	536	566	Total (Transferred to Summary)	912	311	601
643	565	587	Continuing Services Budget			596
0	0	0	Continuing Services Budget - Growth			5
(101)	(29)	(29)	Continuing Services Budget - Savings			0
542	536	558	Total Continuing Services Budget			601
17	0	8	District Development Fund - Expenditure			0
(7)	0	0	District Development Fund - Savings			0
10	0	8	Total District Development Fund			0
552	536	566	Directorate Total			601

COMMUNITIES DIRECTORATE

SUBJECTIVE ANALYSIS 2014/15

Cost Centre	Employee	Premises	Transport	Supplies	Other Contracted Services	Support Services	Depreciation	Gross Expenditure	Internally Recharged	Fees and Charges	Government Grants	Other Contributions	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Housing General Fund														
Repairs to Private Dwellings	205,520	0	10,130	4,490	0	84,620	0	304,760	0	650	0	0	650	304,110
Private Sector Housing Grants	106,410	0	4,660	366,030	0	74,170	0	551,270	0	0	366,000	0	366,000	185,270
General Improvement Areas	0	16,290	0	0	0	0	0	16,290	0	0	0	0	0	16,290
Care & Repair	88,130	0	3,860	35,030	30,250	64,600	0	221,870	0	0	0	119,530	119,530	102,340
House Condition Survey	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Affordable Housing Support	11,710	0	640	20,060	0	13,710	0	46,120	0	0	0	0	0	46,120
Housing Strategy	10,910	0	110	10	0	28,170	0	39,200	0	0	0	0	0	39,200
Traveller Matters	10,700	0	530	10	0	5,400	0	16,640	0	0	0	0	0	16,640
Homelessness														
Homelessness	181,310	0	4,280	68,070	0	65,710	0	319,370	0	0	0	0	0	319,370
Bed & Breakfast Accommodation	18,270	95,000	760	20	0	10,930	0	124,980	0	0	0	107,490	107,490	17,490
Voluntary Sector Support														
Grants to Voluntary Organisations	48,570	0	1,870	111,760	0	27,230	0	189,430	0	0	0	0	0	189,430
Grant to Essex Women's Refuge	0	0	0	16,940	0	1,220	0	18,160	0	0	0	0	0	18,160
Grant to Citizens Advice Bureau	11,000	0	380	113,870	0	5,140	0	130,390	0	0	0	0	0	130,390
Grant to VAEF	0	0	0	39,260	0	34,640	0	73,900	0	0	0	11,360	11,360	62,540
Welfare Transport	1,480	0	50	48,060	0	700	0	50,290	0	0	0	0	0	50,290
Arts & Museum														
Community Arts	186,990	0	8,900	5,250	0	119,040	0	320,180	0	0	0	0	0	320,180
Arts Programme	1,170	1,600	150	17,970	0	0	0	20,890	0	10,500	0	0	10,500	10,390
Arts External Funding				10,600				10,600				10,600	10,600	0
Museum	228,860	67,180	8,520	31,600	0	95,730	12,580	444,470	0	6,660	0	1,250	7,910	436,560
Regional Touring Exhibitions	29,170	6,000	2,000	42,500	0	1,150	0	80,820	0	0	0	80,820	80,820	0
Lowewood Museum	42,230	500	2,450	13,660	0	5,130	0	63,970	0	0	0	63,970	63,970	0
Heritage Lottery Fund	51,640	780	0	39,040	0	2,290	0	93,750	0	0	0	93,750	93,750	0
Sports Development & Other Miscellaneous Amenities														
Marketing & Promotions	8,980	2,110	430	11,550	0	19,100	0	42,170	0	0	0	0	0	42,170
Lifewalks	29,360	0	660	2,470	0	27,090	0	59,580	0	5,530	0	0	5,530	54,050
New Horizons	20,100	0	590	15,030	0	27,210	0	62,930	0	27,520	0	0	27,520	35,410
Sports Development	106,250	0	4,660	18,120	0	86,810	0	215,840	0	14,180	0	0	14,180	201,660
Sports Development External Fun	50,160	0	3,110	67,210	0	17,240	0	137,720	0	0	0	110,630	110,630	27,090
Community Development	135,370	1,650	4,970	27,880	0	108,710	430	279,010	0	18,470	0	10,000	28,470	250,540
Safer Communities	226,120	30	11,270	59,480	0	142,100	1,800	440,800	0	0	0	16,770	16,770	424,030
Active Health	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Limes Farm Centre	30,260	34,460	210	4,740	0	18,960	36,550	82,930	(42,250)	25,000	0	11,100	36,100	46,830
Youth Strategy	43,030	0	2,050	10,510	0	37,410	0	93,000	0	0	0	0	0	93,000
Epping Forest Youth Futures	12,890	0	620	0	0	4,360	0	17,870	0	0	0	4,960	4,960	12,910
Youth Council	22,630	0	4,420	4,110	0	8,030	0	39,190	0	0	0	0	0	39,190
All Weather Pitch	0	0	0	0	0	0	37,090	37,090	0	35,000	0	0	35,000	2,090
North Weald Gym	1,040	940	50	0	0	380	23,840	26,250	0	0	0	0	0	26,250
TOTAL (Trans to GF summary)	1,920,260	226,540	82,330	1,205,330	30,250	1,136,980	112,290	4,671,730	(42,250)	143,510	366,000	642,230	1,151,740	3,519,990
Support and Trading Services														
Deputy Chief Executive Policy Gr	278,260	0	11,140	610	0	110,930	0	400,940	(395,930)	0	0	0	0	5,010
Deputy Chief Executive Admin Gr	100,690	0	250	25,700	0	82,190	0	208,830	(199,830)	0	0	9,000	9,000	0
Community & Culture	597,620	0	26,980	160	0	215,030	0	839,790	(839,790)	0	0	0	0	0
Leasehold Services Administration	110,250	63,220	2,570	3,580	0	122,360	0	301,980	0	0	0	301,980	301,980	0
CCTV Cameras	80,500	480	4,980	35,640	0	56,020	26,590	204,210	(203,350)	360	0	500	860	0
Total Support & Trading Service	976,570	0	38,370	26,470	0	408,150	0	1,449,560	(1,435,550)	0	0	310,980	310,980	5,010
TOTAL	2,896,830	226,540	120,700	1,231,800	30,250	1,545,130	112,290	6,121,290	(1,477,800)	143,510	366,000	953,210	1,462,720	3,525,000