Leisure & Recreation Committee

Report: Allotment budget
Date: 12.11.2026
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1. Purpose of the report

To update Members on allotment projects and forecast expenditure, correct the income assumption used in the budget, and recommend that allotment income remains ringfenced for the service. Approval is also sought in principle for a rolling Allotment Capital and Infrastructure earmarked reserve (EMR), enabling funding to accumulate for larger projects such as access track repairs.

2. Background and investment need

The Council has historically retained allotment income for allotment-related expenditure. It is proposed that this approach continues as a Council budget policy, supporting maintenance and reinvestment in the sites. An underspend in an individual year should not automatically be treated as evidence that the funding is no longer required.

Infrastructure projects can cost tens of thousands of pounds and are difficult to accommodate within a single year's maintenance provision. The Pickard Fields track has been quoted at over £20,000. A rolling reserve would allow the Council to plan and accumulate funding for such works rather than relying on expenditure being completed within one financial year.

3. Current budget position

The cost centre 350 report records the following position. Expenditure is shown below as positive amounts for clarity.

Budget heading	Annual budget	Actual to date	Balance
1300 Allotment income	£33,000	£23,091	£9,909 below budget
4640 Water	£8,452	£7,195	£1,257 available
4680 Security	£490	£992	£502 overspend
5535 General maintenance	£23,000	£3,725	£19,275 available
Total expenditure	£31,942	£11,912	£20,030 available

The £502 security overspend is to be reallocated to general allotment maintenance. Finance should also review other Council budget lines for allotment-related expenditure that may have been miscoded, understating the maintenance expenditure currently reported.

The £33,000 income budget is incorrect: the expected annual income is closer to £24,000, consistent with the £23,091 recorded by mid-October. The £33,000 figure should therefore be corrected through the budget process.

At an indicative £23,000 income level, the existing expenditure budget of £31,942 exceeds income by approximately £8,942. Correcting the income budget therefore exposes a funding gap in the budget as set; it does not establish that all remaining maintenance provision can be transferred to a reserve. Members should distinguish the annual budget balance from a verified year-end surplus available for transfer.

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4. Project Programme and forecast expenditure

The following works have been identified in the officer correspondence.

Project or item	Indicative amount	Current position
Water trough works	Around £5,000	Confirm final cost, progress and whether any amount is already included in actual expenditure.
Recent skip provision	£2,600	Skips provided to most sites; invoice from Beefys expected.
Further skip provision	£2,600	Potential similar provision in March 2027
Winter tree works	Around £5,000	Provisional estimate including conifers at CHAV; reconcile with the forthcoming tree survey priorities and costs.

The Allotment Officer has indicated a potential carry-over of approximately £4k at Year End.

The Council is also undertaking an allotment tree mapping exercise. Cost estimates for any priority or urgent works identified are expected around mid-December 2026. These findings must inform the forecast and proposed reserve transfer. The existing £3,000 tree works allowance remains provisional and should be reconciled with the survey recommendations to identify additional requirements and avoid double counting.

Water, security and other operating costs to the year end must also be allowed for. No reserve transfer should be based solely on the general maintenance balance without considering the corrected income forecast, all service expenditure, outstanding invoices and approved commitments.

5. Ringfencing and the proposed reserve

It is recommended that income generated by the allotments continues to be retained for allotment-related expenditure, with a dedicated Allotment Capital and Infrastructure EMR established to carry forward approved unspent funds and support a planned programme of larger improvements.

The initial transfer should be determined by the Responsible Financial Officer following reconciliation of the year-end position, including the miscoding review and the tree survey costs and approved through the Council's financial decision-making process. The transfer should reflect available funding after operating costs and commitments, rather than an assumed surplus arising from the incorrect £33,000 income budget. Any additional Council contribution would require a separate budget decision.

In subsequent years, Members should consider annual contributions to the reserve alongside the realistic income forecast, routine maintenance requirements and the forward project programme. Reserve expenditure would remain subject to approval, supported by an agreed scope, quotations and a funding assessment.

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6. Forward programme

Officers will prepare a prioritised programme covering the next three to five years, with indicative costs, proposed delivery years and funding sources. Pickard Fields track repairs should be a principal project for consideration. Other matters identified to include access routes and hard standing, gate accessibility, site security, drainage and fencing.

The programme will distinguish routine maintenance from larger infrastructure works and be reviewed annually alongside the EMR balance. This would demonstrate how retained allotment income will benefit the sites and their users over time.

7. Recommendations

1. **Note** the project programme and require Finance to reallocate the £502 security overspend to general maintenance, review other Council budget lines for miscoded allotment costs, and reconcile the forecast, VAT treatment and outstanding commitments.

2. **Recommend** correction of the £33,000 allotment income budget to a realistic forecast of approximately £24,000.

3. **Reaffirm** that allotment income should remain ringfenced for allotment-related expenditure and future investment.

4. **Recommend** establishment of an Allotment Capital and Infrastructure EMR, with an initial transfer of verified available unspent funding at year end, subject to the necessary financial approval.

5. **Note** the ongoing allotment tree mapping exercise and the expected receipt of priority and urgent works costs around mid-December 2026. Include these costs in the forecast before confirming a reserve transfer.

6. **Request** a prioritised three-to-five-year improvement programme, including Pickard Fields track repairs and survey-led tree works, to inform budgets and EMR contributions.

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