



**To:** Education and Children's Services Policy Board

**On:** 23 August 2018

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**Report by:** Director of Finance and Resources and Director of Children's Services

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**Heading:** Revenue Budget Monitoring to 22 June 2018

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## 1. **Summary**

1.1 Gross expenditure is £28,000 (0.1%) greater than anticipated and income is £28,000 (6.2%) greater than anticipated which results in a **breakeven position** for the service reporting to this Policy Board

This is summarised over the relevant service in the table below:

| Division / Department | Current Reported Position | % variance | Previously Reported Position | % variance |
|-----------------------|---------------------------|------------|------------------------------|------------|
| Children's Services   | Breakeven                 | 0%         | N/A                          | -          |

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## 2. **Recommendations**

2.1 Members are requested to note the budget position.

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### 3. **Budget Adjustments**

3.1 Members are requested to note the following budget adjustments to the baseline budget:

- £219k additional funding for school clothing grants
- £88k allocated in relation to the distribution of agreed corporate savings
- £17k allocated to Corporate Landlord

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### 4. **Children's Services**

|                             |                  |
|-----------------------------|------------------|
| <b>Current position:</b>    | <b>Breakeven</b> |
| <i>Previously reported:</i> | <i>n/a</i>       |

4.1 **Central Admin:**

|                             |                                  |
|-----------------------------|----------------------------------|
| <b>Current Position</b>     | <b>Net overspend of £113,000</b> |
| <i>Previously reported:</i> | <i>n/a</i>                       |

The overspend mainly relates to additional staffing and admin costs. This is expected to continue to the year end and will be met from underspends in other service areas.

4.2 **Pre-Five Service:**

|                             |                                 |
|-----------------------------|---------------------------------|
| <b>Current Position:</b>    | <b>Net overspend of £17,000</b> |
| <i>Previously reported:</i> | <i>n/a</i>                      |

The overspend relates to salary costs, partly offset by underspends in other expenditure areas. This is expected to continue to the year end and will be met from underspends in other service areas.

4.3 **Primary Schools:**

|                             |                                   |
|-----------------------------|-----------------------------------|
| <b>Current Position:</b>    | <b>Net underspend of £150,000</b> |
| <i>Previously reported:</i> | <i>n/a</i>                        |

The underspend relates to teachers' salaries. This is expected to continue to the year end, and will offset overspends in other service areas.

4.4 **Secondary Schools:**

|                             |                                  |
|-----------------------------|----------------------------------|
| <b>Current Position:</b>    | <b>Net underspend of £82,000</b> |
| <i>Previously reported:</i> | <i>n/a</i>                       |

The underspend relates to teachers' salaries and payments to other bodies, partly offset by an overspend in transport. This is expected to continue to the year end, and will offset overspends within other service areas.

4.5 **Special:**

|                             |                                 |
|-----------------------------|---------------------------------|
| <b>Current Position</b>     | <b>Net underspend of £9,000</b> |
| <i>Previously reported:</i> | <i>n/a</i>                      |

The underspend relates to teachers' salaries. This is expected to continue to the year end, and will offset overspends in other areas.

4.6 **Additional Support for Learning (ALS):**

|                             |                                  |
|-----------------------------|----------------------------------|
| <b>Current Position</b>     | <b>Net overspend of £102,000</b> |
| <i>Previously reported:</i> | <i>n/a</i>                       |

The overspend relates to transport costs and additional support needs assistants. This is expected to continue to the year end and will be met from underspends in other service areas.

4.7 **Psychological Services:**

|                             |                                |
|-----------------------------|--------------------------------|
| <b>Current Position</b>     | <b>Net overspend of £9,000</b> |
| <i>Previously reported:</i> | <i>n/a</i>                     |

The overspend relates to Educational Psychologists' salaries. This is expected to continue to the year end and will be met from underspends in other service areas.

4.8 **Projected Year End Position**

It is anticipated at this stage that Childrens' Services will achieve a breakeven position at year end.

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## **Implications of the Report**

1. **Financial** – Net revenue expenditure will be contained within available resources.
2. **HR & Organisational Development** – none
3. **Community/Council Planning** - none
4. **Legal** – none
5. **Property/Assets** – none
6. **Information Technology** - none.
7. **Equality & Human Rights** - The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health & Safety** – none
9. **Procurement** – none
10. **Risk** – none
11. **Privacy Impact** - none
12. **Cosla Policy Position** - none

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## **List of Background Papers**

None

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**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2018/2019**  
**1st April 2018 to 22 June 2018**

**POLICY BOARD : EDUCATION & CHILDREN'S SERVICES**

| Description<br>(1)       | Revised Annual<br>Budget<br>(2) | Revised Period<br>Budget<br>(3) | Actual<br>(4) | Adjustments<br>(5) | Revised Actual<br>(6) = (4 + 5) | Budget Variance<br>(7) |                           |
|--------------------------|---------------------------------|---------------------------------|---------------|--------------------|---------------------------------|------------------------|---------------------------|
|                          | £000's                          | £000's                          | £000's        | £000's             | £000's                          | £000's                 | %                         |
| Employee Costs           | 117,227                         | 20,043                          | 20,286        | (144)              | 20,142                          | (99)                   | -0.5% overspend           |
| Property Costs           | 9,410                           | 241                             | 245           | 26                 | 271                             | (30)                   | -12.4% overspend          |
| Supplies & Services      | 6,177                           | 635                             | 646           | (2)                | 644                             | (9)                    | -1.4% overspend           |
| Contractors and Others   | 15,686                          | 2,033                           | 1,879         | 0                  | 1,879                           | 154                    | 7.6% underspend           |
| Transport & Plant Costs  | 4,113                           | 980                             | 1,053         | 0                  | 1,053                           | (73)                   | -7.4% overspend           |
| Administration Costs     | 14,112                          | 43                              | 60            | (3)                | 57                              | (14)                   | -32.6% overspend          |
| Payments to Other Bodies | 25,384                          | 4,361                           | 4,266         | 52                 | 4,318                           | 43                     | 1.0% underspend           |
| CFCR                     | 0                               | 0                               | 0             | 0                  | 0                               | 0                      | 0.0% breakeven            |
| Capital Charges          | 16,879                          | 26                              | 26            | 0                  | 26                              | 0                      | 0.0% breakeven            |
| <b>GROSS EXPENDITURE</b> | <b>208,988</b>                  | <b>28,362</b>                   | <b>28,461</b> | <b>(71)</b>        | <b>28,390</b>                   | <b>(28)</b>            | <b>-0.1% overspend</b>    |
| <b>Income</b>            | <b>(3,972)</b>                  | <b>(449)</b>                    | <b>(410)</b>  | <b>(67)</b>        | <b>(477)</b>                    | <b>28</b>              | <b>6.2% over-recovery</b> |
| <b>NET EXPENDITURE</b>   | <b>205,016</b>                  | <b>27,913</b>                   | <b>28,051</b> | <b>(138)</b>       | <b>27,913</b>                   | <b>0</b>               | <b>0.0% breakeven</b>     |

£000's

Bottom Line Position to 22 June 2018 is breakeven of 0 0.0%  
Anticipated Year End Budget Position is breakeven of 0 0.0%

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2018/2019**  
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|--------------------------------|---------------------------------|---------------------------------|---------------|--------------------|---------------------------------|------------------------|-------------|------------------|
|                                | £000's                          | £000's                          | £000's        | £000's             | £000's                          | £000's                 | %           |                  |
| Central Administration         | 10,986                          | 263                             | 471           | (95)               | 376                             | (113)                  | -43.0%      | overspend        |
| Pre-Five Service               | 15,229                          | 2,769                           | 2,786         | 0                  | 2,786                           | (17)                   | -0.6%       | overspend        |
| Primary Schools                | 56,667                          | 7,825                           | 7,675         | 0                  | 7,675                           | 150                    | 1.9%        | underspend       |
| Secondary Schools              | 72,784                          | 10,709                          | 10,694        | (67)               | 10,627                          | 82                     | 0.8%        | underspend       |
| Special Schools                | 5,754                           | 675                             | 668           | (2)                | 666                             | 9                      | 1.3%        | underspend       |
| Add Support for Learning (ASL) | 9,783                           | 1,142                           | 1,243         | 1                  | 1,244                           | (102)                  | -8.9%       | overspend        |
| Facilities Management          | 345                             | 84                              | 84            | 0                  | 84                              | 0                      | 0.0%        | breakeven        |
| Educational Development        | 455                             | 184                             | 184           | 0                  | 184                             | 0                      | 0.0%        | breakeven        |
| Psychological Services         | 672                             | 157                             | 166           | 0                  | 166                             | (9)                    | -5.7%       | overspend        |
| Childcare                      | 32,341                          | 4,105                           | 4,080         | 25                 | 4,105                           | 0                      | 0.0%        | breakeven        |
| <b>NET EXPENDITURE</b>         | <b>205,016</b>                  | <b>27,913</b>                   | <b>28,051</b> | <b>(138)</b>       | <b>27,913</b>                   | <b>0</b>               | <b>0.0%</b> | <b>breakeven</b> |

£000's

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