
To: Sport, Leisure and Culture Policy Board

On: 5 March 2015

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

Heading: Revenue Budget Monitoring to 2 January 2014

1. **Summary**

- 1.1 Gross expenditure is £76,000 (0.9%) under budget and income is £76,000 (10.2%) lower than anticipated which results in a **net breakeven position**. This is summarised in the table below:

Division / Department	Current Reported Position	% variance	Previously Reported Position	% variance
Leisure Services	Breakeven	0.0%	Breakeven	0.0%

2. **Recommendations**

- 2.1 Members are requested to note the budget position
- 2.2 Members are requested to note there have been net budget realignments of £11,832 processed since the last report related to transfers to the corporate landlord and the realignment of Non Domestic Rates budgets.

3. **Leisure Services**

Current Position:
Previously Reported:

Breakeven
Breakeven

3.1

Arts & Museums

Current Position:
Previously Reported:

Net overspend £17,000
Net overspend £11,000

An under-recovery of income arises from the closure of Johnstone Town Hall during its redevelopment, partially offset by underspends in property and employee costs

3.2

Libraries

Current Position:
Previously Reported:

Net overspend £11,000
Net overspend £5,000

An under-recovery of income arises due to steps being taken to reduce fines, partially offset by underspends in employee and admin costs.

3.3

Playing Fields

Current Position:
Previously Reported:

Net underspend £28,000
Net underspend £16,000

This underspend arises due to an overrecovery of income.

3.4

Projected Year End Position

It is anticipated at this stage that Leisure will achieve a break-even position at the year-end subject to any unforeseen demand pressures emerging over the rest of the year.

Implications of the Report

1. **Financial** – Net revenue expenditure will be contained within available resources.
2. **HR & Organisational Development** – none
3. **Community 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

List of Background Papers

None

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RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2014/2015
1st April 2014 to 02 January 2015

POLICY BOARD : SPORT, LEISURE & CULTURE

Description (1)	£000's	Revised Annual Budget (2)	Revised Period Budget (3)	Actual (4)	Adjustments (5)	Revised Actual (6) = (4 + 5)	Budget Variance (7)		
		£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs		4,368	3,235	3,207	(2)	3,205	30	0.9%	underspend
Property Costs		1,647	1,342	1,275	0	1,275	67	5.0%	underspend
Supplies & Services		528	363	384	0	384	(21)	-5.8%	overspend
Contractors and Others		0	10	10	0	10	0	0.0%	breakeven
Transport & Plant Costs		38	27	35	0	35	(8)	-29.6%	overspend
Administration Costs		2,514	86	78	(3)	75	11	12.8%	underspend
Payments to Other Bodies		4,087	3,093	3,096	0	3,096	(3)	-0.1%	overspend
CFCR		0	0	0	0	0	0	0.0%	breakeven
Capital Charges		3,312	0	0	0	0	0	0.0%	breakeven
GROSS EXPENDITURE		16,494	8,156	8,085	(5)	8,080	76	0.9%	underspend
Income		(2,231)	(747)	(641)	(30)	(671)	(76)	-10.2%	under-recovery
NET EXPENDITURE		14,263	7,409	7,444	(35)	7,409	0	0.0%	breakeven

£000's

Bottom Line Position to 02 January 2015 is breakeven of 0.0%
Anticipated Year End Budget Position is breakeven of 0.0%

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2014/2015
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Description (1)	£000's	Revised Annual Budget (2)	£000's	Revised Period Budget (3)	£000's	Actual (4)	£000's	Adjustments (5)	£000's	Revised Actual (6) = (4 + 5) £000's	Budget Variance (7)		
											£000's	%	
Payments to Providers		5,993		3,129		3,132		(3)		3,129	0	0.0%	breakeven
Libraries		3,406		1,968		1,970		9		1,979	(11)	-0.6%	overspend
Arts & Museums Service		2,961		1,404		1,454		(33)		1,421	(17)	-1.2%	overspend
Halls & Community Centres		1,742		850		850		0		850	0	0.0%	breakeven
Playing Fields		161		58		38		(8)		30	28	48.3%	underspend
NET EXPENDITURE		14,263		7,409		7,444		(35)		7,409	0	0.0%	breakeven

£000's

Bottom Line Position to 02 January 2015 is breakeven of 0.0%
Anticipated Year End Budget Position is breakeven of 0.0%