
To: Education and Children's Services Policy Board

On: 23 May 2019

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

Heading: Revenue Budget Monitoring to 1 March 2019

1. **Summary**

- 1.1 Gross expenditure is £116,000 (0.1%) greater than anticipated and income is £116,000 (2.4%) 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%	Breakeven	0%

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 that since the budget was approved, there have been a number of budget adjustments resulting in a decrease of £99k. These budget adjustments relate to adjustments between departments.
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4. Children's Services

Current position:	Breakeven
<i>Previously reported:</i>	<i>Breakeven</i>

4.1 Central Admin:

Current Position	Net overspend of £367,000
<i>Previously reported:</i>	<i>Net overspend of £276,000</i>

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

4.2 Early Learning & Childcare:

Current Position:	Net underspend of £267,000
<i>Previously reported:</i>	<i>Net underspend of £107,000</i>

Underspends in employee costs, premises costs and supplies & services are partially offset by overspend in transfer payments. This is expected to continue to the year end.

4.3 Primary Schools:

Current Position:	Net underspend of £373,000
<i>Previously reported:</i>	<i>Net underspend of £345,000</i>

The underspend relates to centrally held teachers' salary budgets, as all school positions are filled. This is expected to continue to the year end and will offset overspends in other service areas.

4.4 Secondary Schools:

Current Position:	Net underspend of £231,000
<i>Previously reported:</i>	<i>Net underspend of £210,000</i>

Underspends in centrally held teachers' budgets (all school positions are filled) and payments to other bodies are 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:**

Current Position	Net overspend of £96,000
<i>Previously reported:</i>	<i>Net overspend of £53,000</i>

The overspend relates to teachers' salaries. This is expected to continue to the year end and will be offset by underspends in other areas.

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

Current Position	Net overspend of £327,000
<i>Previously reported:</i>	<i>Net overspend of £251,000</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:**

Current Position	Net overspend of £31,000
<i>Previously reported:</i>	<i>Net overspend of £16,000</i>

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

4.8 **Children & Families**

Current Position	Net overspend of £74,000
<i>Previously reported:</i>	<i>Net overspend of £65,000</i>

The overspend relates to residential accommodation. This is expected to continue to the year end.

4.9 **Projected Year End Position**

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

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

List of Background Papers

None

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RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
1st April 2018 to 1 March 2019

POLICY BOARD : EDUCATION & CHILDREN'S SERVICES

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Revised Actual (4)	Budget Variance (5)		
				£000's	%	
Employee Costs	122,433	112,480	111,432	1,048	0.9%	underspend
Property Costs	9,167	8,039	8,166	(127)	-1.6%	overspend
Supplies & Services	25,284	20,356	20,414	(58)	-0.3%	overspend
Transport & Plant Costs	4,523	4,660	4,990	(330)	-7.1%	overspend
Support Services	13,595	184	243	(59)	-31.9%	overspend
Third Party Payments	12,375	10,801	11,051	(250)	-2.3%	overspend
Transfer Payments	6,604	6,323	6,664	(340)	-5.4%	overspend
Capital Charges	16,879	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	210,861	162,845	162,961	(116)	-0.1%	overspend
Income	(5,930)	(4,747)	(4,863)	116	2.4%	over-recovery
NET EXPENDITURE	204,930	158,098	158,098	0	0.0%	breakeven

	£000's	
Bottom Line Position to 1 March 2019 is breakeven	<u>0</u>	<u>0.0%</u>
Anticipated Year End Budget Position is breakeven	<u>0</u>	<u>0.0%</u>

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
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				£000's	%	
Directorate	10,872	1,004	1,371	(367)	-36.5%	overspend
Early learning and childcare	15,129	14,921	14,654	267	1.8%	underspend
Primary	56,241	43,298	42,925	373	0.9%	underspend
Secondary	73,018	59,255	59,024	231	0.4%	underspend
ASN (Special) Schools	5,902	5,706	5,802	(96)	-1.7%	overspend
Additional support for learning (ASL)	10,219	8,165	8,492	(327)	-4.0%	overspend
Psychological services	624	568	598	(30)	-5.2%	overspend
Education development	459	396	373	23	5.9%	underspend
Attainment Challenge	(406)	519	519	0	0.0%	breakeven
Facilities management	464	366	366	0	0.0%	breakeven
			0			
Children & Families	32,408	23,900	23,974	(74)	-0.3%	overspend
			0			
NET EXPENDITURE	204,930	158,098	158,098	0	0.0%	breakeven

	£000's	
Bottom Line Position to 1 March 2019 is breakeven	<u>0</u>	<u>0.0%</u>
Anticipated Year End Budget Position is breakeven	<u>0</u>	<u>0.0%</u>