
To: Education and Children's Services Policy Board

On: 23 August 2018

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

Heading: Revenue Budget Monitoring to 22 June 2018

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	-

2. **Recommendations**

- 2.1 Members are requested to note the budget position.

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
-

4. **Children's Services**

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

4.1 **Central Admin:**

Current Position	Net overspend of £113,000
<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:**

Current Position:	Net overspend of £17,000
<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:**

Current Position:	Net underspend of £150,000
<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:

Current Position:	Net underspend of £82,000
<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:

Current Position	Net underspend of £9,000
<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):

Current Position	Net overspend of £102,000
<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:

Current Position	Net overspend of £9,000
<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.

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 22 June 2018

POLICY BOARD : EDUCATION & CHILDREN'S SERVICES

Description	Revised Annual Budget	Revised Period Budget	Actual	Adjustments	Revised Actual	Budget Variance		
(1)	(2)	(3)	(4)	(5)	(6) = (4 + 5)	(7)		
£000's	£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
GROSS EXPENDITURE	208,988	28,362	28,461	(71)	28,390	(28)	-0.1%	overspend
Income	(3,972)	(449)	(410)	(67)	(477)	28	6.2%	over-recovery
NET EXPENDITURE	205,016	27,913	28,051	(138)	27,913	0	0.0%	breakeven

	£000's	
Bottom Line Position to 22 June 2018 is breakeven of	<u>0</u>	<u>0.0%</u>
Anticipated Year End Budget Position is breakeven of	<u>0</u>	<u>0.0%</u>

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
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POLICY BOARD : EDUCATION & CHILDREN'S SERVICES

Description (1)	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	£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
NET EXPENDITURE	205,016	27,913	28,051	(138)	27,913	0	0.0%	breakeven

	£000's	
Bottom Line Position to 22 June 2018 is breakeven of	<u>0</u>	<u>0.0%</u>
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