
To: Education and Children's Services Policy Board

On: 15 March 2018

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

Heading: Revenue Budget Monitoring to 5 January 2018

1. **Summary**

- 1.1 Gross expenditure is £490,000 (0.4%) over budget and income is £490,000 (15.0%) greater than anticipated which results in a **break even position** for the services 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	Break even	-	Break even	-

2. **Recommendations**

- 2.1 Members are requested to note the budget position.

2.2 **Budget Adjustments**

Members are requested to note that since the last report, there have been budget adjustments arising from interdepartmental transfers which has resulted in a net increase in the budget of £5k.

3. Children's Services

Current position:
Previously reported:

Break even
Break even

3.1 **Additional Support for Learning:**

Current Position
Previously reported:

Net overspend £248,000
Net overspend £221,000

The overspend relates to transport costs and additional support needs assistants.

3.2 **Central Admin:**

Current Position:
Previously reported:

Net overspend £212,000
Net overspend £169,000

The overspend mainly relates to additional staffing and admin costs.

3.2 **Primary Schools:**

Current Position:
Previously reported:

Break even
Net underspend £26,000

The underspend relates to teachers' salaries which has been offset by an overspend in property costs and supplies.

3.3 **Secondary Schools:**

Current Position:
Previously reported:

Break even
Net underspend £129,000

An underspend on payments to other bodies is offset by overspends in other service areas.

3.4 **Special:**

Current Position
Previously reported:

Net overspend £10,000
Net underspend £4,000

The underspend relates to teachers' salaries.

3.5 **Psychological Services:**

Current Position	Net underspend £46,000
<i>Previously reported:</i>	<i>Not previously reported</i>

The underspend relates to teachers' salaries.

3.5 **Childcare Services:**

Current Position	Net underspend £424,000
<i>Previously reported:</i>	<i>Net underspend £231,000</i>

The underspend position relates to the net effect of underspends in residential schools, special needs and fostering, adoption and kinship, offset by overspends in residential accommodation, childcare management and localities.

3.6 **Projected Year End Position**

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

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

Author: George McLachlan, Extension 6133
Lisa Dickie, Extension 7384

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2017/2018
1st April 2017 to 05 January 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	118,102	86,142	87,232	(614)	86,618	(476)	-0.6%	overspend
Property Costs	9,498	7,123	7,257	(8)	7,249	(126)	-1.8%	overspend
Supplies & Services	6,459	2,694	2,881	(60)	2,820	(126)	-4.7%	overspend
Contractors and Others	15,587	10,723	10,540	(56)	10,484	239	2.2%	underspend
Transport & Plant Costs	4,546	3,348	3,482	(1)	3,481	(133)	-4.0%	overspend
Administration Costs	10,001	665	716	(9)	707	(42)	-6.3%	overspend
Payments to Other Bodies	25,779	17,483	17,352	(43)	17,309	174	1.0%	underspend
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	16,124	0	0	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	206,096	128,178	129,460	(791)	128,668	(490)	-0.4%	overspend
Income	(5,319)	(3,263)	(3,776)	23	(3,753)	490	15.0%	over-recovery
NET EXPENDITURE	200,777	124,915	125,684	(768)	124,915	0	0.0%	breakeven

	£000's	
Bottom Line Position to 05 January 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 2017/2018
1st April 2017 to 05 January 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	%	
Central Administration	11,293	1,097	1,878	(569)	1,309	(212)	-19.3%	overspend
Pre-Five Service	15,195	10,592	10,592	0	10,592	0	0.0%	breakeven
Primary Schools	57,502	35,271	35,400	(128)	35,271	0	0.0%	breakeven
Secondary Schools	73,191	48,484	48,484	0	48,484	0	0.0%	breakeven
Special Schools	6,723	4,565	4,575	0	4,575	(10)	-0.2%	overspend
Schools Support Services	0	0	0	0	0	0	0.0%	breakeven
Healthy Lifestyles	6	0	0	0	0	0	0.0%	breakeven
Add Support for Learning (ASL)	6,954	3,561	3,809	0	3,809	(248)	-7.0%	overspend
Facilities Management	423	230	230	0	230	0	0.0%	breakeven
Educational Development	(705)	(32)	(32)	0	(32)	0	0.0%	breakeven
Psychological Services	820	655	609	0	609	46	7.0%	underspend
Childcare	29,375	20,492	20,139	(71)	20,068	424	2.1%	underspend
NET EXPENDITURE	200,777	124,915	125,684	(768)	124,915	0	0.0%	breakeven

	£000's	
Bottom Line Position to 05 January 2018 is breakeven of	<u>0</u>	<u>0.0%</u>
Anticipated Year End Budget Position is breakeven of	<u><u>0</u></u>	<u><u>0.0%</u></u>