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

**On:** 18 January 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 10 November 2017

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1. **Summary**

- 1.1 Gross expenditure is £265,000 (0.3%) over budget and income is £265,000 (6.2%) 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	-

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2. **Recommendations**

- 2.1 Members are requested to note the budget position.

2.2 **Budget Adjustments**

Members are requested to note that since the budget was approved, there have been a number of budget adjustments resulting in a net decrease of £202k. This is in the main due the transfer of budget relating to tackling poverty (£75k), reduction in the charge to Criminal Justice Service (£100k), allocation of an overtime saving (£35k).

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3. **Children's Services**

<b>Current position:</b>	<b>Break even</b>
<b><i>Previously reported:</i></b>	<b><i>Break even</i></b>

3.1 **Additional Support for Learning:**

<b>Current Position</b>	<b>Net overspend £221,000</b>
<b><i>Previously reported:</i></b>	<b><i>Net overspend £168,000</i></b>

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

3.2 **Central Admin:**

<b>Current Position:</b>	<b>Net overspend £169,000</b>
<b><i>Previously reported:</i></b>	<b><i>Net overspend £115,000</i></b>

The overspend mainly relates to additional staffing and admin costs.

3.2 **Primary Schools:**

<b>Current Position:</b>	<b>Net underspend £26,000</b>
<b><i>Previously reported:</i></b>	<b><i>Net underspend £80,000</i></b>

The underspend relates to teachers' salaries.

3.3 **Secondary Schools:**

<b>Current Position:</b>	<b>Net underspend £129,000</b>
<b><i>Previously reported:</i></b>	<b><i>Net underspend £159,000</i></b>

The underspend relates to teachers' salaries and payments to other bodies.

3.4 **Special:**

<b>Current Position</b>	<b>Net underspend £4,000</b>
<b><i>Previously reported:</i></b>	<b><i>Net underspend £49,000</i></b>

The underspend relates to teachers' salaries.

### 3.5 **Childcare Services:**

**Current Position**  
***Previously reported:***

**Net underspend £231,000**  
***Breakeven***

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. This is expected to continue to the year end.

### 3.6 **Projected Year End Position**

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

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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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**RENFREW'SHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2017/2018**  
**1st April 2017 to 10 November 2017**

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

Description (1)	£000's	Revised Annual Budget (2)	Revised Period Budget (3)	Actual (4)	Adjustments (5)	Revised Actual (6) = (4 + 5) £000's	Budget Variance (7)	
		£000's	£000's	£000's	£000's	£000's	£000's	%
Employee Costs		117,692	66,802	67,744	(505)	67,239	(437)	-0.7% overspend
Property Costs		9,407	6,808	6,870	(7)	6,863	(55)	-0.8% overspend
Supplies & Services		6,226	2,195	2,282	(60)	2,222	(27)	-1.2% overspend
Contractors and Others		15,667	8,611	8,393	(55)	8,338	273	3.2% underspend
Transport & Plant Costs		4,521	2,318	2,424	0	2,424	(106)	-4.6% overspend
Administration Costs		9,966	529	563	(8)	555	(26)	-4.9% overspend
Payments to Other Bodies		25,721	13,393	13,308	(28)	13,280	113	0.8% underspend
CFCR		0	0	0	0	0	0	0.0% breakeven
Capital Charges		16,124	0	0	0	0	0	0.0% breakeven
<b>GROSS EXPENDITURE</b>		<b>205,324</b>	<b>100,656</b>	<b>101,584</b>	<b>(663)</b>	<b>100,921</b>	<b>(265)</b>	<b>-0.3% overspend</b>
Income		(4,551)	(2,851)	(3,143)	27	(3,116)	265	9.3% over-recovery
<b>NET EXPENDITURE</b>		<b>200,773</b>	<b>97,805</b>	<b>98,441</b>	<b>(636)</b>	<b>97,805</b>	<b>0</b>	<b>0.0% breakeven</b>

£000's

0
(0)

Bottom Line Position to 10 November 2017 is breakeven of  
Anticipated Year End Budget Position is breakeven of

0.0%  
0.0%

**RENFREW'SHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2017/2018**  
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		£000's	£000's	£000's	£000's	£000's	£000's	%
Central Administration	11,290	935	1,551	(447)	1,104	(169)	-18.1%	overspend
Pre-Five Service	15,197	7,999	7,999	0	7,999	0	0.0%	breakeven
Primary Schools	57,278	27,908	28,011	(129)	27,882	26	0.1%	underspend
Secondary Schools	73,044	38,311	38,182	0	38,182	129	0.3%	underspend
Special Schools	6,688	3,405	3,402	(1)	3,401	4	0.1%	underspend
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)	6,984	2,883	3,104	0	3,104	(221)	-7.7%	overspend
Facilities Management	334	83	77	6	83	0	0.0%	breakeven
Educational Development	(204)	(349)	(349)	0	0	(349)	0.0%	breakeven
Psychological Services	778	462	462	0	0	462	0.0%	breakeven
Childcare	29,378	16,168	16,002	(65)	15,937	231	1.4%	underspend
NET EXPENDITURE	200,773	97,805	98,441	(636)	97,805	0	0.0%	breakeven

£000's

0.0%

**Bottom Line Position to 10 November 2017 is breakeven of**

0.0%

**Anticipated Year End Budget Position is breakeven of**