
To: Sport, Leisure and Culture Policy Board

On: 14 May 2015

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

Heading: Revenue Budget Monitoring to 27 February 2015

1. **Summary**

- 1.1 Gross expenditure is £54,000 (0.5%) under budget and income is £54,000 (5.7%) 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 £4,417 processed since the last report related to transfers to the corporate landlord and the transfer of library staff from the Education service.

3. Leisure Services

Current Position:
Previously Reported:

Breakeven
Breakeven

3.1 Arts & Museums

Current Position:
Previously Reported:

Net overspend £10,000
Net overspend £17,000

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 £11,000

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 £21,000
Net underspend £28,000

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.

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

Author: David Forbes, Extension 6424

RENFREW SHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2014/2015
1st April 2014 to 27 February 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		4,390	3,920	3,892	5	3,897	23	0.6%
Property Costs		1,645	1,581	1,547	(48)	1,499	82	5.2%
Supplies & Services		533	430	463	1	464	(34)	-7.9%
Contractors and Others		0	10	10	0	10	0	0.0%
Transport & Plant Costs		38	33	41	0	41	(8)	-24.2%
Administration Costs		2,514	104	96	(3)	93	11	10.6%
Payments to Other Bodies		4,087	4,076	4,100	(4)	4,096	(20)	-0.5%
CFCR		0	0	0	0	0	0	0.0%
Capital Charges		3,312	0	0	0	0	0	0.0%
GROSS EXPENDITURE		16,519	10,154	10,149	(49)	10,100	54	0.5%
Income		(2,252)	(952)	(812)	(86)	(898)	(54)	-5.7%
NET EXPENDITURE		14,267	9,202	9,337	(135)	9,202	0	0.0%
								underspend
								underspend
								overspend
								breakeven
								overspend
								underspend
								overspend
								breakeven
								breakeven
								underspend
								under-recovery
								breakeven

£000's

0.0%

Bottom Line Position to 27 February 2015 is breakeven of

0

0.0%

Anticipated Year End Budget Position is breakeven of

0

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2014/2015
1st April 2014 to 27 February 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	%	
Payments to Providers		5,993	4,098	4,152	(54)	4,098	0	0.0%	breakeven
Libraries		3,410	2,363	2,344	30	2,374	(11)	-0.5%	overspend
Arts & Museums Service		2,961	1,767	1,817	(40)	1,777	(10)	-0.6%	overspend
Halls & Community Centres		1,742	907	978	(71)	907	0	0.0%	breakeven
Playing Fields		161	67	46	0	46	21	31.3%	underspend
NET EXPENDITURE		14,267	9,202	9,337	(135)	9,202	0	0.0%	breakeven

£000's

Bottom Line Position to 27 February 2015 is breakeven of 0.0%
Anticipated Year End Budget Position is breakeven of 0.0%