
To: Education and Children Policy Board

On: 3 November 2016

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

Heading: Revenue Budget Monitoring to 16 September 2016

1. **Summary**

- 1.1 Gross expenditure is £41,000 (0.1%) over budget and income is £41,000 (1.2%) greater than anticipated which results in a **net breakeven 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	Breakeven	-	Breakeven	-

2. **Recommendations**

- 2.1 Members are requested to note the budget position.
- 2.2 Members are requested to note that since the budget was approved there have been a number of budget adjustments resulting in a net increase of £526,084 primarily relating to adjustments for rates realignments and transfer of grant income to Leisure Services. The increases are partially offset by procurement savings, the transfer of

budgets for Corporate Landlord maintenance and Policy and Commission team to Chief Executives.

3. **Children's Services**

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

3.1 **Central Admin:**

Current position:	Net overspend (£152,000)
<i>Previously reported:</i>	<i>Net overspend (£47,000)</i>

The overspend relates to additional staffing costs.

3.2 **Pre Five:**

Current position:	Net overspend (£106,000)
<i>Previously reported:</i>	<i>Net overspend (£68,000)</i>

The overspend relates to staffing costs and property costs.

3.3 **Primary Schools:**

Current position:	Net underspend £165,000
<i>Previously reported:</i>	<i>Net underspend £85,000</i>

The underspend relates to transport costs and teachers' salaries.

3.4 **Secondary Schools:**

Current position:	Net underspend £131,000
<i>Previously reported:</i>	<i>Net underspend £116,000</i>

The underspend relates to transport costs and teachers' salaries.

3.5 **Special Schools:**

Current position:	Net overspend (£99,000)
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Previously reported: ***Net overspend (£50,000)***

The overspend relates to teachers' salaries.

3.6 **Community Learning and Development**

Current Position: ***Net overspend (£24,000)***
Previously reported: ***Net overspend (16,000)***

The overspend relates to staffing costs.

3.7 **Additional Support for Learning:**

Current position: ***Net overspend (£115,000)***
Previously reported: ***Net overspend (£78,000)***

The overspend relates to staffing costs.

3.8 **Childcare Services**

Current position: ***Net underspend £200,000***
Previously reported: ***Net underspend £58,000***

The underspend relates to lower than anticipated expenditure on residential placements and Fostering and Adoption allowances.

3.9 **Projected Year End Position**

It is anticipated, at this stage, that Children's Services will achieve a break-even year-end position subject to any unforeseen demand pressures emerging over the rest of the year.

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

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RENFREW'SHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2016/2017
1st April 2016 to 16 September 2016

POLICY BOARD : 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	%
Employee Costs	119,136	47,764	48,429	(421)	48,008	(244)	-0.5%	overspend
Property Costs	9,834	5,506	5,540	(1)	5,539	(33)	-0.6%	overspend
Supplies & Services	1,958	1,302	1,327	(25)	1,302	0	0.0%	breakeven
Contractors and Others	18,996	6,752	6,668	22	6,690	62	0.9%	underspend
Transport & Plant Costs	4,620	2,049	1,965	0	1,965	84	4.1%	underspend
Administration Costs	15,410	201	238	(17)	221	(20)	-10.0%	overspend
Payments to Other Bodies	24,772	10,491	10,290	91	10,381	110	1.0%	underspend
CFCR	0	6	6	0	6	0	0.0%	breakeven
Capital Charges	15,748	0	0	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	210,474	74,071	74,463	(351)	74,112	(41)	-0.1%	overspend
Income	(8,073)	(3,547)	(4,981)	1,393	(3,588)	41	1.2%	over-recovery
NET EXPENDITURE	202,401	70,524	69,482	1,042	70,524	0	0.0%	breakeven

£000's

0
(0)

0.0%

0.0%

Bottom Line Position to 16 September 2016 is breakeven of

Anticipated Year End Budget Position is breakeven of

RENFREW/SHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2016/2017
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POLICY BOARD : CHILDREN'S SERVICES

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	%	
Central Administration		9,801	507	1,165	(506)	659	(152)	-30.0%	overspend
Pre-Five Service		15,919	6,318	6,424	0	6,424	(106)	-1.7%	overspend
Primary Schools		50,358	19,371	19,219	(13)	19,206	165	0.9%	underspend
Secondary Schools		74,037	27,729	27,598	0	27,598	131	0.5%	underspend
Special Schools		6,623	1,872	1,971	0	1,971	(99)	-5.3%	overspend
Schools Support Services		0	0	0	0	0	0	0.0%	breakeven
Community Learning & Dev		1,151	472	496	0	496	(24)	-5.1%	overspend
Healthy Lifestyles		19	1	1	0	1	0	0.0%	breakeven
Add Support for Learning (ASL)		6,622	2,287	2,401	1	2,402	(115)	-5.0%	overspend
Facilities Management		367	35	35	0	35	0	0.0%	breakeven
Educational Development		775	326	326	0	326	0	0.0%	breakeven
Psychological Services		687	284	284	0	284	0	0.0%	breakeven
Childcare		36,033	11,272	9,513	1,559	11,072	200	1.8%	underspend
Criminal Justice		9	50	49	1	50	0	0.0%	breakeven
NET EXPENDITURE		202,401	70,524	69,482	1,042	70,524	0	0.0%	breakeven

£000's

Bottom Line Position to 16 September 2016 is breakeven of	0	0.0%
Anticipated Year End Budget Position is breakeven of	(0)	0.0%