



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

**On:** **16 January 2020**

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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 8 November 2019**

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## **1. Summary**

1.1. Gross expenditure is £81,000 (0.1%) more than anticipated and income is £81,000 (1.9%) more 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:

<b>Division / Department</b>	<b>Current Reported Position</b>	<b>% variance</b>	<b>Previously Reported Position</b>	<b>% variance</b>
Children's Services	Breakeven	0%	Breakeven	0%

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## **2. Recommendations**

2.1. Members are requested to note the budget position.

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## **3. Budget Adjustments**

Members are requested to note that since the last report, there have been budget adjustments totalling £0.549m. These relate mainly to the transfer of school admin staff from Finance & Resources.

4.	<b><u>Children's Services</u></b>	
	<b>Current position:</b>	<b>Breakeven</b>
	<b>Previously reported:</b>	<b>Breakeven</b>
4.1	<b>Directorate:</b>	
	<b>Current Position</b>	<b>Breakeven</b>
	<b>Previously reported:</b>	<b>Breakeven</b>
	This service area is currently showing a breakeven position, and this is expected to continue to the year end.	
4.2	<b>Early Learning &amp; Childcare:</b>	
	<b>Current Position:</b>	<b>Net underspend of £212,000</b>
	<b>Previously reported:</b>	<b>Net underspend of £151,000</b>
	The underspend relates to employee costs and is expected to continue to the year end.	
4.3	<b>Primary Schools:</b>	
	<b>Current Position:</b>	<b>Net underspend of £120,000</b>
	<b>Previously reported:</b>	<b>Net underspend of £161,000</b>
	The underspend relates to centrally held teachers' salary budgets, as all school positions are filled. This is expected to continue to the year end.	
4.4	<b>Secondary Schools:</b>	
	<b>Current Position:</b>	<b>Net underspend of £84,000</b>
	<b>Previously reported:</b>	<b>Net underspend of £140,000</b>
	The underspend relates to centrally held teachers' salary budgets, as all school positions are filled. This is expected to continue to the year end.	
4.5	<b>Special:</b>	
	<b>Current Position</b>	<b>Net underspend of £20,000</b>
	<b>Previously reported:</b>	<b>Net underspend of £45,000</b>
	The underspend relates to centrally held teachers' salary budgets, as all school positions are filled. This is expected to continue to the year end.	

4.6	<b>Additional Support for Learning (ASL):</b>	
	<b>Current Position</b>	<b>Net overspend of £218,000</b>
	<b>Previously reported:</b>	<b>Net overspend of £227,000</b>
The overspend relates to transport costs and additional support needs assistants. This is expected to continue to the year end.		
4.7	<b>Psychological Services:</b>	
	<b>Current Position</b>	<b>Net overspend of £26,000</b>
	<b>Previously reported:</b>	<b>Net overspend of £31,000</b>
The overspend relates to salaries. This is expected to continue to the year end.		
4.8	<b>Facilities Management</b>	
	<b>Current Position</b>	<b>Net overspend of £24,000</b>
	<b>Previously reported:</b>	<b>Net overspend of £10,000</b>
The overspend relates to salaries. This is expected to continue to the year end.		
4.9	<b>Education Development</b>	
	<b>Current Position</b>	<b>Net underspend of £18,000</b>
	<b>Previously reported:</b>	<b>Not previously reported</b>
The underspend relation to salaries. This is expected to continue to the year end.		
4.10	<b>Children &amp; Families</b>	
	<b>Current Position</b>	<b>Net overspend of £185,000</b>
	<b>Previously reported:</b>	<b>Net overspend of £232,000</b>
The overspend relates to residential accommodation and residential schools. This is expected to continue to the year end.		
4.11	<b>Projected Year End Position</b>	
	It is anticipated at this stage that Children's Services will breakeven by the year end.	

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## Implications of this report

1. **Financial** - Net revenue expenditure will be contained within available resources.
2. **HR and Organisational Development**  
None.
3. **Community/Council Planning**  
None.
4. **Legal**  
None.
5. **Property/Assets**  
None.
6. **Information Technology**  
None.
7. **Equality and 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 for example 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 and Safety**  
None.
9. **Procurement**  
None.
10. **Risk**  
None.
11. **Privacy Impact**  
None.
12. **Cosla Policy Position**  
None.
13. **Climate Risk**  
None.

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## **List of Background Papers**

None

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**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2019/2020**  
**1st April 2019 to 8th November 2019**

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

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Revised Actual (4)	Budget Variance (5)		
				£000's	£000's	%
Employee Costs	134,489	81,251	80,869	382	0.5%	underspend
Property Costs	9,145	7,675	7,741	(66)	-0.9%	overspend
Supplies & Services	34,642	14,018	13,998	20	0.1%	underspend
Transport & Plant Costs	4,457	2,399	2,458	(59)	-2.5%	overspend
Support Services	181	34	34	0	0.0%	breakeven
Third Party Payments	13,827	8,237	8,290	(53)	-0.6%	overspend
Transfer Payments	8,802	4,816	5,121	(305)	-6.3%	overspend
Capital Charges	0	0	0	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>205,542</b>	<b>118,430</b>	<b>118,512</b>	<b>(81)</b>	<b>-0.1%</b>	<b>overspend</b>
<b>Income</b>	<b>(7,128)</b>	<b>(4,197)</b>	<b>(4,279)</b>	<b>81</b>	<b>1.9%</b>	<b>over-recovery</b>
<b>NET EXPENDITURE</b>	<b>198,414</b>	<b>114,232</b>	<b>114,232</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

Bottom Line Position to 8 November is breakeven	<b>0</b>	<b>0.0%</b>
Anticipated Year End Budget Position is breakeven	<b>0</b>	<b>0.0%</b>

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2019/2020**  
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<b>Description</b>  (1)	<b>Revised Annual Budget</b>  (2)	<b>Revised Period Budget</b>  (3)	<b>Revised Actual</b>  (4)	<b>Budget Variance</b>  (5)		
	£000's	£000's	£000's	£000's	£000's	%
Directorate	642	374	374	(0)	0.0%	breakeven
Early learning and childcare	28,216	10,944	10,732	212	1.9%	underspend
Primary	48,895	30,461	30,341	120	0.4%	underspend
Secondary	69,905	42,624	42,540	84	0.2%	underspend
ASN (Special) Schools	5,873	4,410	4,390	20	0.5%	underspend
Additional support for learning (ASL)	13,367	7,266	7,485	(218)	-3.0%	overspend
Psychological services	690	395	421	(26)	-6.6%	overspend
Education development	1,005	617	599	18	0.0%	underspend
Attainment Challenge	(353)	258	259	(0)	0.0%	breakeven
Facilities management	510	186	211	(24)	0.0%	overspend
Children & Families	29,663	16,698	16,882	(185)	-1.1%	overspend
<b>NET EXPENDITURE</b>	<b>198,414</b>	<b>114,232</b>	<b>114,232</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

£000's

<b>Bottom Line Position to 8 November is breakeven</b>	<u><u>0</u></u> <b>0.0%</b>
<b>Anticipated Year End Budget Position is breakeven</b>	<u><u>0</u></u> <b>0.0%</b>