



Renfrewshire  
Council

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**To:** Leadership Board

**On:** 6 December 2023

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**Report by:** Chief Executive, Director of Finance and Resources, and Chief Finance Officer Renfrewshire HSCP

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**Heading:** Revenue and Capital Budget Monitoring as at 15 September 2023

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## 1. Summary of Financial Position

- 1.1. The projected revenue outturn at 15 September 2023 for those services reporting to the Leadership Board is an overspend of £3.917m.
- 1.2. The projected capital outturn at 15 September 2023 for projects reporting to the Leadership Board is a breakeven position against the revised budget for the year.
- 1.3. This is summarised in the table below and further analysis is provided in the Appendices.

<b>Table 1: Revenue</b>				
<b>Division</b>	<b>Revised Annual Budget £000</b>	<b>Projected Annual Outturn £000</b>	<b>Budget Variance (Adv)/Fav £000</b>	<b>Budget Variance %</b>
Adult Services	97,500	101,425	(3,925)	(4.0%)
Chief Executives	19,172	19,164	8	0%
<b>Total</b>	<b>116,672</b>	<b>120,589</b>	<b>(3,917)</b>	<b>(3.4%)</b>

<b>Table 2: Capital</b>				
<b>Division</b>	<b>Revised Annual Budget £000</b>	<b>Projected Annual Outturn £000</b>	<b>Budget Variance (Adv)/Fav £000</b>	<b>Budget Variance %</b>
Chief Executives	50,873	50,873	0	0%
Leisure Services	2,086	2,086	0	0%
<b>Total</b>	<b>52,959</b>	<b>52,959</b>	<b>0</b>	<b>0%</b>

## **2. Recommendations**

2.1. Members are requested to:

- (a) Note the projected Revenue outturn position detailed in Table 1 above;
- (b) Note the projected Capital outturn position detailed in Table 2 above; and
- (c) Note the budget adjustments detailed at sections 4 and 6.

## **3. Revenue**

- 3.1. The Revenue Budget Monitoring report at Appendix 1 identifies a projected annual overspend of £3.917m for all services reporting to this Board. Detailed division reports can be found in Appendix 2, along with an explanation of any significant projected variance.
- 3.2. The projected outturn is based on information currently available and assumptions made by service budget holders.
- 3.3. The main reasons for the projected outturn position are indicated in the appendices showing both the subjective analysis (what the budget is spent on) and the objective analysis (which division is spending the budget).

## **4. Revenue Budget Adjustments**

- 4.1. Members are requested to note, from Appendix 1, that budget adjustments totalling £0.406 million have been processed since the budget was approved in March 2023. These relate principally to the transfer of Policy and Partnerships savings achieved under the Right for Renfrewshire programme to Miscellaneous Services.

## **5. Capital**

- 5.1. The Capital Investment Programme 2023/24 to 2027/28 was approved by the Council on 2 March 2023.
- 5.2. For the Chief Executive's Service, the revised capital spend for 2023/24 is £50.873m. For Leisure Services, the revised capital spend for 2023/24 is £2.086m.
- 5.3. Further details can be found in Appendix 3.

## **6. Capital Budget Adjustments**

6.1. For 2023/24, the current revised programme totals £52.959m which is a decrease of £15.277m since the last report. This is due to budget adjustments for Chief Executive Services, as follows:

- **Chief Executives**

Budget carried forward into 2024/25 from 2023/24 (-£15.277m) based on updated cashflows for the following projects:

- Glasgow Airport Investment Area: (-£2.000m);
- AIMIDS South: (-£13.277m).

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## **Implications of this report**

### **1. Financial**

The projected budget outturn position for the revenue budget reported to the Leadership Board is an overspend of £3.917m. Income and expenditure will continue to be monitored closely for the rest of the financial year and, where necessary, steps will be taken to mitigate any overspend.

The projected outturn position for capital budgets reported to the Leadership Board is breakeven. The Capital programme will continue to be monitored closely for the rest of the financial year.

### **2. HR and Organisational Development**

None directly arising from this report.

### **3. Community/Council Planning**

None directly arising from this report.

### **4. Legal**

None directly arising from this report.

### **5. Property/Assets**

Capital projects will result in new assets (City Deal) and refurbishment, and improvement to Cultural Infrastructure and Public Realm assets.

### **6. Information Technology**

None directly arising from this report.

### **7. Equality and Human Rights**

None directly arising from this report.

- 8. Health and Safety**  
None directly arising from this report.
- 9. Procurement**  
None directly arising from this report.
- 10. Risk**  
The risk that the Council will overspend its approved budgets for the year will be managed at a Council-wide level by the Chief Executive and Directors.
- 11. Privacy Impact**  
None directly arising from this report.
- 12. Cosla Policy Position**  
N/a.
- 13. Climate Risk**  
None directly arising from this report.

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### **List of Background Papers**

Revenue Budget and Council Tax 2023/24, Council 2 March 2023.

Non Housing Capital Investment Programme, Prudential Framework and Treasury Management Strategy, and Capital Strategy 2023/24 – 2027/28, Council 2 March 2023

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**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2023/24**  
**1 April 2023 to 15 September 2023**

**POLICY BOARD : LEADERSHIP BOARD**

Objective Summary	Annual Budget at Period 3	Budget Adjustments	Revised Annual Budget at Period 6	Projected Outturn	Budget Variance (Adverse) or Favourable		Previous Projected Outturn Variance	Movement
	£000	£000	£000	£000	£000	%	£000	£000
Adult Services	97,537	(37)	97,500	101,425	(3,925)	(4.0%)	0	(3,925)
Chief Executive's Service	19,541	(369)	19,172	19,164	8	0.0%	8	0
<b>NET EXPENDITURE</b>	<b>117,078</b>	<b>(406)</b>	<b>116,672</b>	<b>120,589</b>	<b>(3,917)</b>	<b>(3.4%)</b>	<b>8</b>	<b>(3,925)</b>

Subjective Summary	Annual Budget at Period 3	Budget Adjustments	Revised Annual Budget at Period 6	Projected Outturn	Budget Variance (Adverse) or Favourable		Previous Projected Outturn Variance	Movement
	£000	£000	£000	£000	£000	%	£000	£000
Employees	43,158	350	43,508	44,019	(511)	(1.2%)	3	(514)
Premises Related	777	108	885	947	(62)	(7.0%)	0	(62)
Transport Related	819	0	819	564	255	31.1%	0	255
Supplies and Services	17,575	83	17,658	17,836	(178)	(1.0%)	3	(181)
Third Party Payments	79,965	183	80,148	83,837	(3,689)	(4.6%)	0	(3,689)
Transfer Payments	4,802	(108)	4,694	4,528	166	3.5%	1	165
Support Services	74	0	74	60	14	18.9%	0	14
Depreciation and Impairment Losses	0	0	0	0	0	0.0%	0	0
<b>GROSS EXPENDITURE</b>	<b>147,170</b>	<b>616</b>	<b>147,786</b>	<b>151,791</b>	<b>(4,005)</b>	<b>(2.7%)</b>	<b>7</b>	<b>(4,012)</b>
Income	(30,092)	(1,022)	(31,114)	(31,202)	88	0.3%	1	87
<b>NET EXPENDITURE</b>	<b>117,078</b>	<b>(406)</b>	<b>116,672</b>	<b>120,589</b>	<b>(3,917)</b>	<b>(3.4%)</b>	<b>8</b>	<b>(3,925)</b>



**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2023/24**  
**1 April 2023 to 15 September 2023**

**POLICY BOARD : LEADERSHIP BOARD - ADULT SERVICES**

Objective Summary	Annual Budget at Period 3	Budget Adjustments	Revised Annual Budget at Period 6	Projected Outturn	Budget Variance (Adverse) or Favourable		Previous Projected Outturn Variance	Movement
	£000	£000	£000	£000	£000	%	£000	£000
Older People	62,226	(256)	61,970	65,915	(3,945)	(6.4%)	0	(3,945)
Physical or Sensory Difficulties	7,866	0	7,866	7,786	80	1.0%	0	80
Learning Difficulties	22,937	70	23,007	23,462	(455)	(2.0%)	0	(455)
Mental Health Needs	3,842	148	3,990	3,640	350	8.8%	0	350
Addiction Services	666	1	667	621	46	6.9%	0	46
<b>NET EXPENDITURE</b>	<b>97,537</b>	<b>(37)</b>	<b>97,500</b>	<b>101,425</b>	<b>(3,925)</b>	<b>(4.0%)</b>	<b>0</b>	<b>(3,925)</b>

Objective Heading	Key Reasons for Projected Variance
Older People	Overspend within care at home due to demand and delayed discharges. Ongoing difficulties recruiting to specialist posts across a number of areas. Where appropriate and where possible these are being covered through overtime and agency staff which is often at a higher cost.
Physical or Sensory Difficulties	Underspend reflects ongoing challenges in terms of recruitment and retention issues across all service areas due to the limited availability of the skills mix required within the workforce market.
Learning Difficulties	Overspend reflective of the current client profile and the implementation of future adult care placements including complex high-cost placements over the financial year.
Mental Health Needs	Underspend reflects ongoing challenges in terms of recruitment and retention issues across all service areas due to the limited availability of the skills mix required within the workforce market.
Addiction Services	Underspend reflects ongoing challenges in terms of recruitment and retention issues across all service areas due to the limited availability of the skills mix required within the workforce market.

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2023/24**  
**1 April 2023 to 15 September 2023**

**POLICY BOARD : LEADERSHIP BOARD - ADULT SERVICES**

Subjective Summary	Annual Budget at Period 3	Budget Adjustments	Revised Annual Budget at Period 6	Projected Outturn	Budget Variance (Adverse) or Favourable		Previous Projected Outturn Variance	Movement
	£000	£000	£000	£000	£000	%	£000	£000
Employees	39,104	690	39,794	40,309	(515)	(1.3%)	0	(515)
Premises Related	404	58	462	537	(75)	(16.2%)	0	(75)
Transport Related	818	0	818	563	255	31.2%	0	255
Supplies and Services	3,599	0	3,599	3,780	(181)	(5.0%)	0	(181)
Third Party Payments	79,965	183	80,148	83,837	(3,689)	(4.6%)	0	(3,689)
Transfer Payments	2,977	0	2,977	2,811	166	5.6%	0	166
Support Services	70	0	70	56	14	20.0%	0	14
Depreciation and Impairment Losses	0	0	0	0	0	0.0%	0	0
<b>GROSS EXPENDITURE</b>	<b>126,937</b>	<b>931</b>	<b>127,868</b>	<b>131,893</b>	<b>(4,025)</b>	<b>(3.1%)</b>	<b>0</b>	<b>(4,025)</b>
Income	(29,400)	(968)	(30,368)	(30,468)	100	0.3%	0	100
<b>NET EXPENDITURE</b>	<b>97,537</b>	<b>(37)</b>	<b>97,500</b>	<b>101,425</b>	<b>(3,925)</b>	<b>(4.0%)</b>	<b>0</b>	<b>(3,925)</b>



**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2023/24**  
**1 April 2023 to 15 September 2023**

**POLICY BOARD : LEADERSHIP BOARD - CHIEF EXECUTIVE'S SERVICE**

Objective Summary	Annual Budget at Period 3	Budget Adjustments	Revised Annual Budget at Period 6	Projected Outturn	Budget Variance (Adverse) or Favourable		Previous Projected Outturn Variance	Movement
	£000	£000	£000	£000	£000	%	£000	£000
Chief Executive and Management	282	0	282	279	3	1.1%	3	0
Policy and Commissioning	3,462	(389)	3,073	3,073	0	0.0%	3	(3)
Marketing and Communications	3,178	20	3,198	3,193	5	0.2%	2	3
City Deal & Infrastructure	0	0	0	0	0	0.0%	0	0
Leisure Services (incl Renfrewshire Leisure)	12,619	0	12,619	12,619	0	0.0%	0	0
<b>NET EXPENDITURE</b>	<b>19,541</b>	<b>(369)</b>	<b>19,172</b>	<b>19,164</b>	<b>8</b>	<b>0.0%</b>	<b>8</b>	<b>0</b>

Objective Heading	Key Reasons for Projected Variance
Chief Executive and Management	No significant projected year end variances to report.
Policy and Commissioning	No significant projected year end variances to report.
Marketing and Communications	No significant projected year end variances to report.
City Deal & Infrastructure	No significant projected year end variances to report.
Leisure Services (incl Renfrewshire Leisure)	No significant projected year end variances to report.

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2023/24**  
**1 April 2023 to 15 September 2023**

**POLICY BOARD : LEADERSHIP BOARD - CHIEF EXECUTIVE'S SERVICE**

Subjective Summary	Annual Budget at Period 3	Budget Adjustments	Revised Annual Budget at Period 6	Projected Outturn	Budget Variance (Adverse) or Favourable		Previous Projected Outturn Variance	Movement
	£000	£000	£000	£000	£000	%	£000	£000
Employees	4,054	(340)	3,714	3,710	4	0.1%	3	1
Premises Related	373	50	423	410	13	3.1%	0	13
Transport Related	1	0	1	1	0	0.0%	0	0
Supplies and Services	13,976	83	14,059	14,056	3	0.0%	3	0
Third Party Payments	0	0	0	0	0	0.0%	0	0
Transfer Payments	1,825	(108)	1,717	1,717	0	0.0%	1	(1)
Support Services	4	0	4	4	0	0.0%	0	0
Depreciation and Impairment Losses	0	0	0	0	0	0.0%	0	0
<b>GROSS EXPENDITURE</b>	<b>20,233</b>	<b>(315)</b>	<b>19,918</b>	<b>19,898</b>	<b>20</b>	<b>0.1%</b>	<b>7</b>	<b>13</b>
Income	(692)	(54)	(746)	(734)	(12)	(1.6%)	1	(13)
<b>NET EXPENDITURE</b>	<b>19,541</b>	<b>(369)</b>	<b>19,172</b>	<b>19,164</b>	<b>8</b>	<b>0.0%</b>	<b>8</b>	<b>0</b>

RENFREWSHIRE COUNCIL  
CAPITAL INVESTMENT STRATEGY - NON-HOUSING SERVICES  
1st April to 15th SEPTEMBER 2023  
POLICY BOARD: LEADERSHIP

Project Title	Prior Years Expenditure to 31/03/2023 £000	Current Year 2023-24						Full Programme - All years					
		Budget at P3 2023-24 £000	Budget Adjustments 0 £000	Revised Budget 2023-24 £000	Projected Outturn 2023-24 £000	Budget Variance (Adverse) or Favourable		Total Approved Budget to 31-Mar-27 £000	Projected Outturn to 31-Mar-27 £000	Budget Variance (Adverse) or Favourable			
<b>LEISURE SERVICES</b>													
Community Halls Refurbishment	2,548	886	0	886	886	0	0%	3,433	3,433	0	0%		
Linwood Running Track at On-X	0	200	0	200	200	0	0%	200	200	0	0%		
Lagoon Internal Play Centre	0	1,000	0	1,000	1,000	0	0%	1,000	1,000	0	0%		
<b>Total Leisure Services</b>	<b>2,548</b>	<b>2,086</b>	<b>0</b>	<b>2,086</b>	<b>2,086</b>	<b>0</b>	<b>0%</b>	<b>4,633</b>	<b>4,633</b>	<b>0</b>	<b>0%</b>		
<b>CHIEF EXECUTIVES</b>													
<b>City Deal Projects</b>													
Glasgow Airport Investment Area	40,616	2,372	(2,000)	372	372	0	0%	43,053	43,053	0	0%		
Clyde Waterfront & Renfrew Riverside	55,054	44,208	0	44,208	44,208	0	0%	118,604	118,604	0	0%		
Airport Access	2,934	0	0	0	0	0	0%	141,992	141,992	0	0%		
<b>Economic Development</b>													
GAIA Regeneration	0	3,391	0	3,391	3,391	0	0%	3,391	3,391	0	0%		
AMIDS: Public Realm Phase 1 Netheron Square	3,596	337	0	337	337	0	0%	3,933	3,933	0	0%		
AMIDS: District Heating Network	6,263	830	0	830	830	0	0%	7,093	7,093	0	0%		
AMIDS: South	3,096	15,012	(13,277)	1,735	1,735	0	0%	43,625	43,625	0	0%		
<b>Total Chief Executives</b>	<b>111,559</b>	<b>66,150</b>	<b>(15,277)</b>	<b>50,873</b>	<b>50,873</b>	<b>0</b>	<b>0%</b>	<b>361,691</b>	<b>361,691</b>	<b>0</b>	<b>0%</b>		
<b>TOTAL LEADERSHIP BOARD</b>	<b>114,107</b>	<b>68,236</b>	<b>(15,277)</b>	<b>52,959</b>	<b>52,959</b>	<b>0</b>	<b>0%</b>	<b>366,324</b>	<b>366,324</b>	<b>0</b>	<b>0%</b>		

\*Rolling programmes have a prior year year expenditure of £0 as the expenditure is not directly linked from one year to the next as a singular project.