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**To:** Planning and Climate Change Policy Board

**On:** 21 January 2025

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**Report by:** Chief Executive and Director of Finance and Resources

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**Heading:** Revenue and Capital Budget Monitoring 2024/25 at 8 November 2024

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## 1. Summary

- 1.1 At the close of reporting Period 8 on 8 November 2024, the projected revenue outturn at 31 March 2025 for those services reporting to the Planning and Climate Change Policy Board was a break-even position against the revised budget for the year.
- 1.2 There are no capital projects reporting to the Planning and Climate Change Policy Board.
- 1.3 This is summarised in the table below and further analysis is provided in the report and appendices.

	<b>Revised Annual Budget £000</b>	<b>Projected Outturn £000</b>	<b>Budget Variance (Adv)/Fav £000</b>	<b>Budget Variance %</b>
<b>Revenue</b>				
Planning Services	584	584	0	0.0%

## 2. Recommendations

- 2.1 Members are requested to note the projected Revenue outturn break-even position.
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## 3. Revenue Budget Projection – break-even by 31 March 2025

- 3.1 The tables in Appendix 1 present the projected year-end position for all services reporting to this board, by both subjective analysis (what the budget

is spent on) and objective analysis (which division is spending the budget). Significant variances affecting the projected position are analysed further below.

- 3.2 It should be noted that the projected outturn position reported here is based on the latest information available, which is subject to change during the financial year. The impact of any change on this projection will be updated at each board cycle until the close of reporting Period 10. Budget holders are obliged to seek mitigating action to minimise significant budget variances.

#### **4. Objective Analysis – Significant Variances**

- 4.1 There are no significant variances to report at this stage in the financial year.

#### **5. Subjective Analysis – Significant Variances**

##### **5.1 Supplies and Services - £0.067m overspend by 31 March 2025**

This reflects the impact of an award of expenses relating to a planning appeal concerning the site at UWS Thornly Park Campus at Caplethill Road, Paisley.

##### **5.2 Income - £0.060m underspend (over-recovery) by 31 March 2025**

This reflects the impact of a projected over-recovery in Planning income of £0.060m (9.6%), with a projected break-even position on Building Standards income. Due to the very demand-led nature of the income stream, which is impacted by the current economic and financial climate, the level of Planning and Building Standards income can vary over the course of the financial year, which can make it challenging to determine trends for income projection. The current level of projected income remains consistent with levels reported in the second quarter, reflecting a reasonable forecast at this stage in the financial year.

#### **6. Revenue Budget Virements**

- 6.1. Under the Council's financial regulations, Directors and their nominated officers, in consultation with the Director of Finance and Resources, have certain delegated authority to transfer sums between subjective budget headings within a service division to enable budget management throughout the financial year. This is known as 'budget virement'.

Transfers between divisions of the same service / department in excess of £100,000, and transfers between services / departments must be authorised by the respective service Director/Chief Executive and the Director of Finance and Resources for submission to the relevant policy board for

approval. Future reports may therefore ask the board to approve budget adjustments that are deemed necessary for good budget management.

No budget adjustments have been processed since the previous report to board.

## Implications of the Report

### 1. Financial

The projected budget outturn position for the Planning and Climate Change Revenue budget is break-even at 31 March 2025. Income and expenditure will continue to be monitored closely for the rest of the financial year and as far as possible, steps will be taken to mitigate any overspend.

### 2. HR & Organisational Development

While staffing budgets form a significant proportion of the Council's revenue budgets, there are no direct implications arising from the recommendations in this report.

### 3. Community/Council Planning

<b>Community Plan</b>	
Our Renfrewshire is thriving	The Council's revenue and capital spend ensures that its facilities are fit for purpose and safe for the community, to maximise accessibility.
Our Renfrewshire is well	
Our Renfrewshire is fair	
Our Renfrewshire is safe	
<b>Council Plan</b>	
Reshaping our place, our economy and our future	The Council's revenue and capital spend ensures that its facilities are fit for purpose and safe for the community, to maximise accessibility.
Building strong, safe and resilient communities	
Tackling inequality, ensuring opportunities for all	
Creating a sustainable Renfrewshire for all to enjoy	Ongoing revenue and capital budget monitoring is a tool to enable good financial management so that the Council has resources now and in the future for continued service delivery.
Working together to improve outcomes	

### 4. Legal

There are no direct implications arising from the recommendations in this report.

**5. Property/Assets**

There are no direct implications arising from the recommendations in this report.

**6. Information Technology**

There are no direct implications arising from the recommendations in this report.

**7. Equality & Human Rights**

There are no direct implications arising from the recommendations in this report.

**8. Health & Safety**

There are no direct implications arising from the recommendations in the report.

**9. Procurement**

While Procurement is an important consideration prior to the Council incurring any revenue or capital spend, there are no direct implications arising from the recommendations in this report.

**10. Risk**

The potential financial risk that the Council will overspend its approved revenue budgets for the year is managed at a Council-wide level by the Chief Executive and Directors.

**11. Privacy Impact**

There are no direct implications arising from the recommendations in this report.

**12. Cosla Policy Position**

N/a

**13. Climate Change**

The Council aims to reduce its carbon and other emissions to net zero by 2030, however there are no direct implications arising from the recommendations in this report.

**14. Children's Rights**

There are no direct implications arising from the recommendations in this report.

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**List of Background Papers**

- Revenue Budget and Council Tax 2024/25, Council 29 February 2024

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**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2024/25**  
**1 April 2024 to 8 November 2024**

**POLICY BOARD: PLANNING SERVICES**

Objective Summary	Annual Budget at Period 6	Budget Adjustments	Revised Annual Budget at Period 8	Projected Outturn	Budget Variance (Adverse) or Favourable		Previous Projected Outturn Variance	Movement
	£000	£000	£000	£000	£000	%	£000	£000
Planning Strategy & Place	530	0	530	530	0	0.0%	0	0
Development Management	225	0	225	225	0	0.0%	(5)	5
Building Standards	(171)	0	(171)	(171)	0	0.0%	0	0
<b>NET EXPENDITURE</b>	<b>584</b>	<b>0</b>	<b>584</b>	<b>584</b>	<b>0</b>	<b>0.0%</b>	<b>(5)</b>	<b>5</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	1,598	0	1,598	1,591	7	0.4%	0	7
Premises Related	1	0	1	1	0	0.0%	0	0
Transport Related	15	0	15	15	0	0.0%	0	0
Supplies and Services	193	0	193	260	(67)	(34.7%)	(66)	(1)
Third Party Payments	0	0	0	0	0	0.0%	0	0
Transfer Payments	91	0	91	91	0	0.0%	1	(1)
Support Services	317	0	317	317	0	0.0%	0	0
Depreciation and Impairment Losses	0	0	0	0	0	0.0%	0	0
<b>GROSS EXPENDITURE</b>	<b>2,215</b>	<b>0</b>	<b>2,215</b>	<b>2,275</b>	<b>(60)</b>	<b>(2.7%)</b>	<b>(65)</b>	<b>5</b>
Income	(1,631)	0	(1,631)	(1,691)	60	3.7%	60	0
<b>NET EXPENDITURE</b>	<b>584</b>	<b>0</b>	<b>584</b>	<b>584</b>	<b>0</b>	<b>0.0%</b>	<b>(5)</b>	<b>5</b>