
To: Education and Children's Services Policy Board

On: 22 August 2019

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

Heading: Revenue Budget Monitoring to 21 June 2019

1. Summary

- 1.1. Gross expenditure is £10,000 (0.0%) less than anticipated and income is £4,000 (0.8%) less than anticipated which results in a **net underspend** of £6,000 for the service 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	£6,000 underspend	0%	Breakeven	0%

2. Recommendations

- 2.1. Members are requested to note the budget position.
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3. Budget Adjustments

- 3.1. Members are requested to note that since the budget was approved, there has been a budget adjustment totalling £12.205m in relation to Scottish Government funding towards the Early Years 1140 hours expansion programme.

4. Children's Services

Current position:	Breakeven
<i>Previously reported:</i>	<i>First reporting period this year</i>

4.1 Directorate:

Current Position	Breakeven
<i>Previously reported:</i>	<i>First reporting period this year</i>

This service area is currently showing a breakeven position, and this is expected to continue to the year end.

4.2 Early Learning & Childcare:

Current Position:	Net underspend of £170,000
<i>Previously reported:</i>	<i>First reporting period this year</i>

An underspend in employee costs is partially offset by overspend in premises costs. This is expected to continue to the year end.

4.3 Primary Schools:

Current Position:	Net underspend of £115,000
<i>Previously reported:</i>	<i>First reporting period this year</i>

The underspend relates to centrally held teachers' salary budgets, as all school positions are filled. This is expected to continue to the year end and will offset overspends in other service areas.

4.4 Secondary Schools:

Current Position:	Net underspend of £24,000
<i>Previously reported:</i>	<i>First reporting period this year</i>

The underspend relates to centrally held teachers' salary budgets, as all school positions are filled. This is expected to continue to the year end and will offset overspends in other service areas.

4.5 Special:

Current Position	Net underspend of £2,000
<i>Previously reported:</i>	<i>First reporting period this year</i>

The underspend relates to teachers' salaries. This is expected to continue to the year end and will offset overspends in other areas.

4.6 Additional Support for Learning (ASL):

Current Position	Net overspend of £110,000
<i>Previously reported:</i>	<i>First reporting period this year</i>

The overspend relates to transport costs and additional support needs assistants. This is expected to continue to the year end and will be met from underspends in other service areas.

4.7 **Psychological Services:**

Current Position	Net overspend of £16,000
<i>Previously reported:</i>	<i>First reporting period this year</i>

The overspend relates to salaries. This is expected to continue to the year end and will be met from underspends in other service areas.

4.8 **Children & Families**

Current Position	Net overspend of £179,000
<i>Previously reported:</i>	<i>First reporting period this year</i>

The overspend relates to residential accommodation. This is expected to continue to the year end.

4.9 **Projected Year End Position**

It is anticipated at this stage that Children's Services will achieve a breakeven position at year end.

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.

List of Background Papers

None

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RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
1st April 2019 to 21st June 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	%	
Employee Costs	114,865	19,110	18,664	447	2.3%	underspend
Property Costs	9,272	609	653	(44)	-7.3%	overspend
Supplies & Services	39,565	3,533	3,515	19	0.5%	underspend
Transport & Plant Costs	4,474	1,083	1,232	(149)	-13.7%	overspend
Support Services	182	(8)	7	(15)	-179.7%	overspend
Third Party Payments	13,827	2,474	2,657	(183)	-7.4%	overspend
Transfer Payments	6,431	361	426	(65)	-17.9%	overspend
Capital Charges	19,624	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	208,240	27,163	27,153	10	0.0%	underspend
Income	(1,762)	(491)	(487)	(4)	-0.8%	under-recovery
NET EXPENDITURE	206,478	26,672	26,666	6	0.0%	underspend

	£000's	
Bottom Line Position to 21 June 2019 is an underspend of	<u>6</u>	<u>0.0%</u>
Anticipated Year End Budget Position is breakeven	<u>0</u>	<u>0.0%</u>

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2019/2020
1st April 2019 to 21st June 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	%	
Directorate	1,241	239	239	0	0.0%	breakeven
Early learning and childcare	27,712	3,127	2,957	170	5.4%	underspend
Primary	55,482	6,688	6,573	115	1.7%	underspend
Secondary	72,395	10,202	10,179	24	0.2%	underspend
ASN (Special) Schools	6,019	1,222	1,220	2	0.2%	underspend
Additional support for learning (ASL)	12,422	772	882	(110)	-14.2%	overspend
Psychological services	624	74	90	(16)	-21.5%	overspend
Education development	1,202	163	163	0	0.0%	breakeven
Attainment Challenge	(1)	64	65	(0)	0.0%	breakeven
Facilities management	531	48	48	0	0.0%	breakeven
			0			
Children & Families	28,851	4,073	4,252	(179)	-4.4%	overspend
			0			
NET EXPENDITURE	206,478	26,672	26,666	6	0.0%	underspend

Bottom Line Position to 21 June 2019 is an underspend of	£000's	
	6	0.0%
Anticipated Year End Budget Position is breakeven	0	0.0%