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

**On: 12 March 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 3 January 2020**

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## **1. Summary**

- 1.1. Gross expenditure is £136,000 (0.1%) more than anticipated and income is £136,000 (3.1%) 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 £1.409m. This relates mainly to redeterminations for teachers' superannuation & pay award.

#### 4. Children's Services

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

##### 4.1 Directorate:

<b>Current Position</b>	<b>Breakeven</b>
<b><i>Previously reported:</i></b>	<b><i>Breakeven</i></b>

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

##### 4.2 Early Learning & Childcare:

<b>Current Position:</b>	<b>Net underspend of £266,000</b>
<b><i>Previously reported:</i></b>	<b><i>Net underspend of £212,000</i></b>

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:

<b>Current Position:</b>	<b>Net underspend of £175,000</b>
<b><i>Previously reported:</i></b>	<b><i>Net underspend of £120,000</i></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 Secondary Schools:

<b>Current Position:</b>	<b>Net underspend of £75,000</b>
<b><i>Previously reported:</i></b>	<b><i>Net underspend of £84,000</i></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 Special:

<b>Current Position</b>	<b>Net underspend of £19,000</b>
<b><i>Previously reported:</i></b>	<b><i>Net underspend of £20,000</i></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 **Additional Support for Learning (ASL):**

<b>Current Position</b>	<b>Net overspend of £176,000</b>
<b><i>Previously reported:</i></b>	<b><i>Net overspend of £218,000</i></b>

The overspend relates to salaries and transport costs. This is expected to continue to the year end.

#### 4.7 **Psychological Services:**

<b>Current Position</b>	<b>Net overspend of £43,000</b>
<b><i>Previously reported:</i></b>	<b><i>Net overspend of £26,000</i></b>

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

#### 4.8 **Education Development**

<b>Current Position</b>	<b>Net underspend of £24,000</b>
<b><i>Previously reported:</i></b>	<b><i>Net underspend of £18,000</i></b>

The underspend relates to employee costs. This is expected to continue to the year end.

#### 4.9 **Facilities Management**

<b>Current Position</b>	<b>Net overspend of £28,000</b>
<b><i>Previously reported:</i></b>	<b><i>Net overspend of £24,000</i></b>

The overspend relation to salaries. This is expected to continue to the year end.

#### 4.10 **Children & Families**

<b>Current Position</b>	<b>Net overspend of £311,000</b>
<b><i>Previously reported:</i></b>	<b><i>Net overspend of £185,000</i></b>

The overspend relates to residential accommodation, residential schools, and a reduction in income in relation to Unaccompanied Asylum-Seeking Children. This is expected to continue to the year end.

#### 4.11 **Projected Year End Position**

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 3rd January 2020**

**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	136,096	105,758	105,419	339	0.3%	underspend
Property Costs	10,279	7,955	8,012	(57)	-0.7%	overspend
Supplies & Services	33,514	15,723	15,791	(68)	-0.4%	overspend
Transport & Plant Costs	4,463	3,142	3,129	12	0.4%	underspend
Support Services	182	42	38	4	9.8%	underspend
Third Party Payments	13,819	10,494	10,467	27	0.3%	underspend
Transfer Payments	9,345	6,395	6,788	(392)	-6.1%	overspend
Capital Charges	0	(0)	0	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>207,698</b>	<b>149,510</b>	<b>149,646</b>	<b>(136)</b>	<b>-0.1%</b>	<b>overspend</b>
<b>Income</b>	<b>(7,875)</b>	<b>(4,378)</b>	<b>(4,513)</b>	<b>136</b>	<b>3.1%</b>	<b>over-recovery</b>
<b>NET EXPENDITURE</b>	<b>199,823</b>	<b>145,132</b>	<b>145,132</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

	£000's	
Bottom Line Position to 3 January is breakeven	<u>0</u>	<u>0.0%</u>
Anticipated Year End Budget Position is breakeven	<u>0</u>	<u>0.0%</u>

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**REVENUE BUDGET MONITORING STATEMENT 2019/2020**  
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Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Revised Actual (4)	Budget Variance (5)		
				£000's	%	
Directorate	642	383	383	0	0.0%	breakeven
Early learning and childcare	28,176	14,775	14,508	266	1.8%	underspend
Primary	49,396	38,576	38,401	175	0.5%	underspend
Secondary	70,581	52,219	52,144	75	0.1%	underspend
ASN (Special) Schools	5,891	5,946	5,927	19	0.3%	underspend
Additional support for learning (ASL)	13,547	9,231	9,408	(176)	-1.9%	overspend
Psychological services	690	503	546	(43)	-8.6%	overspend
Education development	1,075	833	808	24	0.0%	underspend
Attainment Challenge	(353)	978	978	0	0.0%	breakeven
Facilities management	550	191	219	(28)	0.0%	overspend
			0			
Children & Families	29,627	21,499	21,810	(311)	-1.4%	overspend
			0			
<b>NET EXPENDITURE</b>	<b>199,823</b>	<b>145,132</b>	<b>145,132</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

<b>Bottom Line Position to 3 January is breakeven</b>	<b>£000's</b>	
	<b>0</b>	<b>0.0%</b>
<b>Anticipated Year End Budget Position is breakeven</b>	<b>0</b>	<b>0.0%</b>