
To: Education and Children's Services Policy Board

On: 31 October 2019

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

Heading: Revenue Budget Monitoring to 13 September 2019

1. Summary

- 1.1. Gross expenditure is £70,000 (0.1%) more than anticipated and income is £70,000 (4.6%) 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:

Division / Department	Current Reported Position	% variance	Previously Reported Position	% variance
Children's Services	Breakeven	0%	£6,000 underspend	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 last report, there have been budget adjustments totalling £8.603m. Details of these transfers are summarised in the table overleaf.

3.2. Table 1: Budget Adjustments since the last report:

Description	Amount £m
Removal of capital charges budgets	(19.465)
Agreed Pay Award (APTC & Teachers)	9.908
Energy Efficiency Measures	(0.101)
Tackling Poverty contribution	0.611
Admin Staff budget transfer to schools	0.773
Corporate Landlord transfers	(0.040)
Other Transfers	(0.289)
TOTAL Budget Adjustments	(8.603)

4. **Children's Services**

Current position: **Breakeven**
Previously reported: ***Breakeven***

4.1 **Directorate:**

Current Position **Breakeven**
Previously reported: ***Breakeven***

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 £151,000**
Previously reported: ***Net underspend of £170,000***

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 £161,000**
Previously reported: ***Net underspend of £115,000***

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:

Current Position:	Net underspend of £140,000
<i>Previously reported:</i>	<i>Net underspend of £24,000</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.

4.5 Special:

Current Position	Net underspend of £45,000
<i>Previously reported:</i>	<i>Net underspend of £2,000</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.

4.6 Additional Support for Learning (ASL):

Current Position	Net overspend of £227,000
<i>Previously reported:</i>	<i>Net overspend of £110,000</i>

The overspend relates to transport costs and additional support needs assistants. This is expected to continue to the year end.

4.7 Psychological Services:

Current Position	Net overspend of £31,000
<i>Previously reported:</i>	<i>Net overspend of £16,000</i>

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

4.8 Facilities Management:

Current Position	Net overspend of £10,000
<i>Previously reported:</i>	<i>Not previously reported</i>

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

4.9 Children & Families

Current Position
Previously reported:

Net overspend of £232,000
Net overspend of £179,000

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

4.10 Projected Year End Position

It is anticipated at this stage that Children's Services will breakeven by the year end, contingent upon management action to mitigate the financial pressures being experienced.

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 2019/2020
1st April 2019 to 13th September 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	132,425	56,547	56,327	220	0.4%	underspend
Property Costs	9,151	6,734	6,746	(11)	-0.2%	overspend
Supplies & Services	35,626	9,615	9,622	(7)	-0.1%	overspend
Transport & Plant Costs	4,456	2,293	2,321	(28)	-1.2%	overspend
Support Services	182	19	20	(1)	-4.9%	overspend
Third Party Payments	13,827	6,127	6,162	(36)	-0.6%	overspend
Transfer Payments	8,416	2,166	2,371	(205)	-9.5%	overspend
GROSS EXPENDITURE	204,083	83,501	83,571	(70)	-0.1%	overspend
Income	(6,208)	(1,504)	(1,574)	70	4.6%	over-recovery
NET EXPENDITURE	197,875	81,996	81,996	0	0.0%	breakeven

£000's

Bottom Line Position to 13 September 2019 is breakeven

0

0.0%

Anticipated Year End Budget Position is breakeven

0

0.0%

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2019/2020
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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	643	320	320	0	0.0%	breakeven
Early learning and childcare	28,244	7,161	7,009	151	2.1%	underspend
Primary	48,846	22,652	22,490	162	0.7%	underspend
Secondary	69,258	31,011	30,871	140	0.5%	underspend
ASN (Special) Schools	5,851	3,288	3,244	45	1.4%	underspend
Additional support for learning (ASL)	13,499	3,428	3,655	(227)	-6.6%	overspend
Psychological services	690	267	298	(31)	-11.8%	overspend
Education development	1,051	479	475	4	0.0%	underspend
Attainment Challenge	(352)	1,495	1,495	0	0.0%	breakeven
Facilities management	523	127	136	(10)	0.0%	overspend
			0			
Children & Families	29,622	11,769	12,001	(232)	-2.0%	overspend
			0			
NET EXPENDITURE	197,875	81,996	81,996	0	0.0%	breakeven

	£000's	
Bottom Line Position to 13 September 2019 is breakeven	<u>0</u>	<u>0.0%</u>
Anticipated Year End Budget Position is breakeven	<u>0</u>	<u>0.0%</u>