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**Report To:** Education & Communities Committee  
**Date:** 21 January 2014

**Report By:** Head of Finance & Corporate Director of Education, Communities & Organisational Development  
**Report No:** FIN/100/13/JB/IC

**Contact Officer:** Iain Cameron  
**Contact No:** 01475 712832

**Subject:** Communities 2013/14 Revenue Budget Report- Period 7 to 31 October 2013 & Capital Report 2013/16 - Progress

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## 1.0 PURPOSE

- 1.1 To advise Committee of the 2013/14 Revenue Budget position at Period 7 to 31 October 2013.
- 1.2 To update the Committee in respect of the status of the projects forming the Communities Capital Programme 2013/16 and to highlight the overall financial position.

## 2.0 SUMMARY

- 2.1 The total Communities budget for 2013/14 is £8,500,710. A further £3,203,000 brought forward as Earmarked Reserves will also be used to primarily fund Community Facilities various Housing initiatives.
- 2.2 The latest projection, excluding Earmarked Reserves, is an underspend of £7,000. This is a reduction in expenditure of £7,000 since last Committee.
- 2.3 The main variances to highlight are –
  - (a) Projected overspend of £193,000 for Waivers partially offset by a £166,000 over recovery of income for Pitch and Hall Lets.
  - (b) Projected underspend of £17,000 for Safer Communities as a result of delay in filling vacant posts.
  - (c) Projected underspend of £17,000 for Housing due to delay in filling vacancies including the secondment of an employee to the Renewal of Clune Park project.
- 2.4 Earmarked Reserves for 2013/14 total £4,078,000 of which £1,457,000 is projected to be spent in the current financial year. £736,000 of Earmarked Reserves previously reported to the Environment & Regeneration Committee have now been transferred to this Committee. To date expenditure of £229,000 (16%) has been incurred. The spend to date per profiling was expected to be £614,000 therefore slippage equates to £385,000 or 27%. The slippage relates to Support For Owners. Although the full value of work has been committed, it is expected that not all work will be invoiced until 2014/15.

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2.5 The projected spend for the Communities Capital Programme 2013/16 is £11.890m of which £2.318m relates to the current Financial Year. At the end of Period 7 total spend is £0.414m or 17.9% of the projected total for 2013/14. Slippage from the original plan is £0.897m (38.7%.) The slippage relates to Scheme of Assistance (SoA.) At the present time 72% of the slippage has been committed and 100% is expected to be committed by 31 March 2014 although it is anticipated that final invoices will not be paid until 2014/15.

### **3.0 RECOMMENDATIONS**

3.1 That the Committee note the current projected underspend of £7,000 for the 2013/14 Revenue Budget as at Period 7 to 31 October 2013.

3.2 That the Committee note the progress of the projects forming the Communities Capital Programme 2013/16.

3.3 That the Committee approve the virement of £120,000 to the Environment & Regeneration Committee as detailed in paragraph 6.1 and Appendix 4.

Jan Buchanan  
Head of Finance

Albert Henderson  
Corporate Director Education, Communities & OD

## **4.0 BACKGROUND**

4.1 This report advises Committee of the current position of the 2013/14 Revenue Budget to Period 7, 31 October 2013 and highlights the main issues for consideration. The report also highlights progress of the Communities Capital Programme 2013/16.

## **5.0 2013/14 PROJECTION**

5.1 The main issues to highlight in relation to the 2013/14 Revenue Budget are :-

### Sports & Leisure and Community Halls: Overspend £27,000

Expenditure has increased by £27,000 since the last Committee report as a result of an increase in waivers costs which are now projected to overspend by £193,000. This is partially offset by a projected over recovery of Lets Income of £166,000. Approximately The latest projection for Lets Income has been reduced by £30,000 to reflect the potential write-off of previous years bad debts as previously reported to Committee.

### Libraries & Museum : On Budget

Employee costs are now projected to be on budget as turnover savings are now likely to be achieved. This is a reduction in expenditure of £7,000 since the last Committee.

Libraries & Museum budget has now been increased by £13,000 due to two virements from Education Services. The increased budget will be used to fund the bad debt provision for lost library books and the property costs at the Kingston Industrial Estate storage unit.

### Housing : Underspend £15,000

Employee costs were previously projected to underspend by £7,000 due to the over achievement of turnover savings. The projected underspend has now increased to £15,000 due to the delay in filling a vacant Housing Policy Officer post.

### Safer Communities : Underspend £19,000

Employee costs are projected to underspend by £17,000 as a result of the over recovery of turnover savings. An ASB Intervention Officer post will not be filled (saving taken early) and there are delays filling vacant Assistant Enforcement Officer and Data Analyst posts.

## **6.0 VIREMENTS**

6.1 Committee are asked to approve a budget virement of £120,000 from Community Halls to the Environment & Regeneration Committee as detailed in Appendix 4. This is a transfer of budget for 7 ½ John Wood Street Port Glasgow as per item 19 of the Education & Communities Committee of 5 November 2013.

6.2 The two virements to Libraries & Museum from Education Services noted in paragraph 5.1 are both less than £10,000 and do not require Committee approval.

## 7.0 IMPLICATIONS

7.1 The current projected out-turn per Service is:

2012/13 Actual £000	Service	Approved Budget 2013/14 £000	Revised Budget 2013/14 £000	Projected Out-turn 2013/14 £000	Projected over/(under) spend £000
1,541	Libraries & Museum	1,506	1,534	1,534	0
1,825	Sports & Leisure	1,517	1,519	1,575	56
3,326	Safer Communities	3,372	3,473	3,454	(19)
701	Housing	811	772	757	(15)
458	Community Halls	890	893	864	(29)
372	Grants to Vol Orgs	381	381	381	0
8,223	Total Communities	8,477	8,572	8,565	(7)
	Earmarked Reserves	0	(72)	(72)	0
	Total Communities	8,477	8,500	8,493	(7)

See Appendix 2 for additional detail.

## 8.0 EARMARKED RESERVES

8.1 Appendix 3 gives a detailed breakdown of the current earmarked reserves position. Total funding is £4,078,000, including £736,000 for Community Facilities which was previously reported to the Environment & Regeneration Committee. £1,407,000 is projected to be spent in 2013/14. The remaining balance of £2,671,000 will be carried forward to 2014/15 and beyond. As at Period 7 the expenditure was £229,000 or 16% of the 2013/14 projected spend.

The spend to date per profiling was expected to be £614,000, therefore slippage equates to £385,000 or 27%. The slippage relates to Support For Owners. Although the work has been fully committed, it is expected work will not be completed and invoiced until 2014/15.

## **9.0 CAPITAL PROGRAMME**

- 9.1 The Communities Capital Programme consists of various Housing projects under the Scheme of Assistance (SoA), a contribution to the refurbishment of the Watt Library Complex and funding for new Community Facilities. The projected spend for 2013/16 is £11.740m of which £2.318m relates to the current Financial Year as detailed in Appendix 5. There is slippage of £0.897m (38%) from the original plan. Although 72% of this work is currently committed and 100% is expected to be committed by year end, the final invoices are not expected to be paid until 2014/15. Expenditure to date at the end of Period 7 to 31 October 2013 is currently 29% of the 2013/14 projected spend.
- 9.2 Appendix 6 provides a detailed overall summary for the total Scheme of Assistance (SOA) expenditure by project category.

## **10.0 CONCLUSIONS**

- 10.1 The Committee is currently reporting an underspend of £7,000 for the 2013/14 Communities Revenue Budget

## **11.0 EQUALITIES**

- 11.1 There are no Equalities issues.

## **12.0 REPOPULATION IMPLICATIONS**

- 12.1 There are no Repopulation implications.

## **13.0 CONSULTATION**

- 13.1 The report has been jointly prepared by the Corporate Director Education, Communities & Organisational Development and the Head of Finance.

COMMUNITIESREVENUE BUDGET MONITORING REPORTMATERIAL VARIANCESPERIOD 7 : 1st April 2013 - 31st October 2013

<u>Out Turn 2012/13 £000</u>	<u>Budget Heading</u>	<u>Budget 2013/14 £000</u>	<u>Proportion of Budget</u>	<u>Actual to 31-Oct-13 £000</u>	<u>Projection 2013/14 £000</u>	<u>(Under)/Over Budget £000</u>	<u>Percentage Over / (Under)</u>
300	<b>Sports &amp; Leisure</b>						
(287)	Waivers	113	66	116	199	86	74.1%
	Lets Income	(187)	(109)	(115)	(217)	(30)	26.1%
	<b>Libraries &amp; Museum</b>						
	None						
2,891	<b>Safer Communities</b>						
	Employee Costs	3,042	1,724	1,656	3,025	(17)	(1.0%)
234	<b>Housing</b>						
	Employee Costs	206	121	105	191	(15)	(14.3%)
192	<b>Community Halls</b>						
(235)	Waivers	143	83	186	250	107	57.5%
	Lets Income	(162)	(94)	(174)	(298)	(136)	78.2%
<b>Total Material Variances</b>						<b>(5)</b>	

**COMMUNITIES****REVENUE BUDGET MONITORING REPORT****CURRENT POSITION****PERIOD 7 : 1st April 2013 - 31st October 2013**

2012/13 Actual £000	Subjective Heading	Approved Budget 2013/14 £000	Revised Budget 2013/14 £000	Projected Out-tum 2013/14 £000	Projected Over/(Under) Spend £000	Percentage Over/(Under)
4,321	Employee Costs	4,144	4,384	4,352	(32)	(0.7%)
565	Property Costs	534	544	544	0	-
1,992	Supplies & Services	1,812	1,812	1,810	(2)	(0.1%)
65	Transport Costs	53	47	47	0	-
177	Administration Costs	54	58	58	0	-
3,142	Other Expenditure	2,523	2,385	2,578	193	8.1%
(2,039)	Income	(643)	(658)	(824)	(166)	25.2%
8,223	<b>TOTAL NET EXPENDITURE</b>	<b>8,477</b>	<b>8,572</b>	<b>8,565</b>	<b>(7)</b>	<b>(0.1%)</b>
	Earmarked Reserves	0	(72)	(72)	0	
	<b>TOTAL NET EXPENDITURE excluding Earmarked Reserves</b>	<b>8,477</b>	<b>8,500</b>	<b>8,493</b>	<b>(7)</b>	

2012/13 Actual £000	Objective Heading	Approved Budget 2013/14 £000	Revised Budget 2013/14 £000	Projected Out-tum 2013/14 £000	Projected Over/(Under) Spend £000	Percentage Over/(Under)
1,541	Libraries & Museum	1,506	1,534	1,534	0	-
1,825	Sports & Leisure	1,517	1,519	1,575	56	3.7%
3,326	Safer Communities	3,372	3,473	3,454	(19)	(0.5%)
701	Housing	811	772	757	(15)	(1.9%)
458	Community Halls	890	893	864	(29)	(3.2%)
372	Grants to Vol Orgs	381	381	381	0	-
8,223	<b>TOTAL COMMUNITIES</b>	<b>8,477</b>	<b>8,572</b>	<b>8,565</b>	<b>(7)</b>	<b>(0.1%)</b>
	Earmarked Reserves	0	(72)	(72)	0	



**COMMUNITIES COMMITTEE****VIREMENT REQUESTS**

Budget Heading	Increase Budget		(Decrease) Budget
		£	£
Environment & Regeneration Committee Community Halls - Payments to Other Bodies	1	120,000	120,000
		120,000	120,000

**Note**

1 - Virement to transfer £120,000 budget for 7 1/2 John Wood Street to Environment & Regeneration Committee per Item 19 Education & Communities Committee of 5 November 2013.

COMMUNITIES CAPITAL REPORT APPENDIX 1

Appendix 5

COMMITTEE: EDUCATION & COMMUNITIES

Project Name	1	2	3	4	5	6	7	8	9	10	11	Status
	Est Total Cost	Actual to 31/3/13	Approved Budget 2013/14	Revised Est 2013/14	Actual to 31/10/13	Est 2014/15	Est 2015/16	Future Years	Start Date	Original Completion Date	Current Completion Date	
	£000	£000	£000	£000	£000	£000	£000					
<b>Housing</b>												
<b>Supported Borrowing</b>												
Scheme of Assistance - Aids & Adaptions	100	0	100	100	100	0	0	0				Completed
<b>Grant Funded</b>												
Scheme of Assistance - Grant Funded (2012-2015)	2,390	0	940	214	0	867	909	400				Ongoing
<b>CFCR</b>												
Aids & Adaptions EMR	700	340	360	360	167	0	0	0				
Scheme of Assistance Core	1299	433	433	433	126	433	433	0				
<b>Total SOA Capital</b>	<b>4,489</b>	<b>340</b>	<b>1,833</b>	<b>1,107</b>	<b>393</b>	<b>1,300</b>	<b>1,342</b>	<b>400</b>				
<b>Cultural &amp; Sports</b>												
<b>Supported Borrowing</b>												
Contribution to Wait Complex Refurbishment (includes £1000k CFCR)	4,000	79	171	0	0	200	500	3221				Ongoing
Inverkip Community Facility & Library Fit Out (includes £900k CFCR)	1,801	36	264	264	9	1,001	500	0				Ongoing
Community Facilities Investment Woodhall (CFCR)	400	0	0	0	0	0	400	0				Commences 2014/15
New Community Facility Broomhill (includes £550k CFCR)	1,050	0	50	50	12	100	900					
	<b>7,251</b>	<b>115</b>	<b>485</b>	<b>314</b>	<b>21</b>	<b>1,301</b>	<b>2,300</b>	<b>3,221</b>				
<b>Communities Total</b>	<b>11,740</b>	<b>455</b>	<b>2,318</b>	<b>1,421</b>	<b>414</b>	<b>2,601</b>	<b>3,642</b>	<b>3,621</b>				

SCHEME OF ASSISTANCE SUMMARY

COMMITTEE: EDUCATION & COMMUNITIES

Appendix 6

	Budget 2013/14	Proportion of Budget	Actual to 31/10/13	Projection 2013/14	(Under) / Over Budget	Percentage Over / (Under)
	£000	£000	£000	£000	£000	£000
<b><u>Assistance To Support Independent Living</u></b>						
Care & Repair (including Small Repair Service)	246	144	62	246	0	0.0%
Grant Assistance - Adaptions	1,140	455	308	687	(453)	(39.7%)
<b><u>House Conditions Works</u></b>						
Private Laddord Advice	1	0	0	1	0	0.0%
Implement Scheme of Assistance	2	1	0	2	0	-
Lead Pipe Replacement	4	2	1	4	0	0.0%
BTS Housing	85	50	7	85	0	0.0%
Central Heating Grants	28	16	13	28	0	0.0%
RSL Owners	35	20	0	35	0	0.0%
Empty Home Fund	273	160	0	0	(273)	-100.0%
Regeneration Enabling	19	11	2	19	0	0.0%
<b>Total Scheme of Assistance</b>	<b>1,833</b>	<b>859</b>	<b>393</b>	<b>1,107</b>	<b>(726)</b>	<b>(39.6%)</b>