

**Report To:** Education & Communities  
Committee

**Date:** 20 January 2015

**Report By:** Chief Financial Officer &  
Corporate Director of Education,  
Communities & Organisational  
Development

**Report No:** FIN/79/14/AP/IC

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**Subject:** Communities 2014/15 Revenue Budget Report-  
Period 7 to 31 October 2014

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## 1.0 PURPOSE

1.1 To advise Committee of the 2014/15 Revenue Budget position at Period 7 to 31 October 2014.

## 2.0 SUMMARY

2.1 The total Communities budget for 2014/15 is £8,338,700. A further £2,941,000 brought forward as Earmarked Reserves will also be used to primarily fund Community Facilities and various Housing initiatives.

2.2 The latest projection, excluding Earmarked Reserves, is an underspend of £190,000. This is a decrease in expenditure of £46,000 since last Committee.

2.3 The main variances to highlight are –

- (a) Projected underspend of £20,000 for Libraries & Museum Property Costs. Water is projected to underspend by £11,000, Electricity to underspend by £6,000 and Gas to underspend by £3,000.
- (b) Projected underspend of £6,000 for Libraries & Museum Employee Costs due to delays in filling vacant posts.
- (c) Projected underspend of £40,000 for contribution to the funding of the Clyde Muirshiel Regional Park.
- (d) Projected underspend of £5,000 for Housing Employee Costs due to the over achievement of turnover savings.
- (e) Projected underspend of £92,000 for Safer Communities Employee Costs, mainly due to the early implementation of budget savings, the temporary secondment of a Team Leader post and delay in filling vacancies.
- (f) Projected underspend of £12,000 for contribution to Civil Contingency Service within Emergency Planning.
- (g) Projected underspend of £10,000 for Scientific Services within Environmental Health.
- (h) Projected over recovery of income of £5,000 for Registration of Private Landlords.

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2.4 Earmarked Reserves for 2014/15 total £3,429,000 of which £2,009,000 is projected to be spent in the current financial year. To date expenditure of £637,000 (31.7%) has been incurred. The spend to date per profiling was expected to be £564,000 therefore there is no slippage to report at this time.

### **3.0 RECOMMENDATIONS**

3.1 That the Committee note the current projected underspend of £190,000 for the 2014/15 Revenue Budget as at Period 7 to 31 October 2014.

Alan Puckrin  
Chief Financial Officer

Patricia Cassidy  
Corporate Director Education, Communities & OD

## 4.0 BACKGROUND

4.1 This report advises Committee of the current position of the 2014/15 Revenue Budget to Period 7, 31 October 2014 and highlights the main issues for consideration.

## 5.0 2014/15 PROJECTION

5.1 The main issues to highlight in relation to the 2014/15 Revenue Budget are :-

### Libraries & Museum: - Underspend £26,000

Employee costs are projected to underspend by £6,000 due to delays in filling vacant posts.

Water costs are projected to underspend by £11,000 which is £1,000 more expenditure than previously reported to Committee.

Electricity and Gas are projected to underspend by £9,000 which is £1,000 less expenditure than previously reported to Committee.

The overall projected expenditure remains the same as reported to last Committee.

### Housing : Underspend £5,000

Employee costs are projected to underspend by £5,000 as a result of over achievement of turnover savings.

There is no change in expenditure since the last Committee report.

### Sports & Leisure : Underspend £40,000

The total budget for contribution to Clyde Muirshiel Regional Park is £252,400 and the latest projection is an underspend of £40,000 based on projected costs for 2014/15 provided by Renfrewshire Council. This is the same as previously reported to Committee.

There is no change in expenditure since the last Committee report.

### Safer Communities : Underspend £119,000

Employee costs are projected to underspend by £92,000. This is a reduction in expenditure of £41,000 since last Committee and is due to further delays in filling vacant posts. In addition to the vacancies, there is early achievement of budget savings for ASB Intervention Officer and Service Support Team Leader and savings due to the temporary secondment of the Community Safety Team Leader.

A projected underspend of £12,000 for contribution to the Civil Contingency Service for 2014/15 was previously reported to Committee. The latest projection remains the same.

A projected underspend of £10,000 for Analytical and Scientific Services for Environmental Health was previously reported to Committee. There has been no change to this projection.

Income from Registration of Private Landlords is projected to over recover by £5,000

The overall projected expenditure for Safer Communities has reduced by £46,000 since the last Committee report.

## 6.0 EARMARKED RESERVES

6.1 Appendix 3 gives a detailed breakdown of the current Earmarked Reserves position. Total funding is £3,429,000, of which £2,009,000 is projected to be spent in 2014/15. The remaining balance of £1,420,000 will be carried forward to 2015/16 and beyond. As at Period 7 the expenditure was £637,000 or 31.7% of the projected spend for 2014/15.

The spend to date per profiling was expected to be £564,000 therefore the year to date expenditure is currently ahead of target and there is no slippage to report at this time.

## 7.0 VIREMENTS

7.1 There are no virements this Committee cycle.

## 8.0 IMPLICATIONS

### 8.1 Finance

All financial implications are discussed in detail within the report above.

#### One off Costs

| Cost Centre | Budget Heading | Budget Years | Proposed Spend this Report £000 | Virement From | Other Comments |
|-------------|----------------|--------------|---------------------------------|---------------|----------------|
| N/A         |                |              |                                 |               |                |

#### Annually Recurring Costs / (Savings)

| Cost Centre | Budget Heading | Budget Years | Proposed Spend this Report £000 | Virement From | Other Comments |
|-------------|----------------|--------------|---------------------------------|---------------|----------------|
| N/A         |                |              |                                 |               |                |

### 8.2 Legal

There are no specific legal implications arising from this report.

### 8.3 Human Resources

There are no specific human resources implications arising from this report.

### 8.4 Equalities

There are no equalities issues within this report.

### 8.5 Repopulation

There are no repopulation issues with this report.

## 9.0 CONSULTATION

9.1 The report has been jointly prepared by the Corporate Director Education, Communities & Organisational Development and the Chief Financial Officer.

## 10.0 BACKGROUND PAPERS

10.1 There are no background papers for this report.

**COMMUNITIES****REVENUE BUDGET MONITORING REPORT****MATERIAL VARIANCES****PERIOD 7 : 1st April 2014 - 31st October 2014**

| <u>Out Turn</u><br><u>2013/14</u><br><u>£000</u> | <u>Budget</u><br><u>Heading</u>                             | <u>Budget</u><br><u>2014/15</u><br><u>£000</u> | <u>Proportion</u><br><u>of Budget</u> | <u>Actual to</u><br><u>31-Oct-14</u><br><u>£000</u> | <u>Projection</u><br><u>2014/15</u><br><u>£000</u> | <u>(Under)/Over</u><br><u>Budget</u><br><u>£000</u> | <u>Percentage</u><br><u>Over / (Under)</u> |
|--|---|--|---------------------------------------|---|--|---|--|
| 9  | <b>Libraries &amp; Museum</b><br>Water                      | 19   | 19                                    | 8   | 8  | (11)  | (57.9%)                                    |
| 252  | <b>Sports &amp; Leisure</b><br>Clyde Muirshiel Contribution | 252  | 126                                   | 106   | 212  | (40)  | (15.9%)                                    |
| 2,823  | <b>Safer Communities</b><br>Employee Costs                  | 3,023  | 1,698                                 | 1,629   | 2,931  | (92)  | (3.0%)                                     |
| 56   | Civil Contingency   | 69   | 69                                    | 56  | 57   | (12)  | (17.4%)                                    |
| 77   | Scientific Services   | 92   | 46                                    | 32  | 82   | (10)  | (10.9%)                                    |
| <b>Total Material Variances</b>                  |   |  |                                       |   |  | <b>(165)</b>  |  |

**COMMUNITIES****REVENUE BUDGET MONITORING REPORT****CURRENT POSITION****PERIOD 7 : 1st April 2014 - 31st October 2014**

| 2013/14<br>Actual<br>£000 | Subjective Heading                                    | Approved<br>Budget<br>2014/15<br>£000 | Revised<br>Budget<br>2014/15<br>£000 | Projected<br>Out-turn<br>2014/15<br>£000 | Projected<br>Over/(Under)<br>Spend<br>£000 | Percentage<br>Over/(Under) |
|---------------------------|---|---------------------------------------|--------------------------------------|--|--|----------------------------|
| 4,297                     | Employee Costs  | 4,401                                 | 4,407                                | 4,304                                    | (103)                                      | (2.3%)                     |
| 466                       | Property Costs  | 508                                   | 508                                  | 488                                      | (20)                                       | (3.9%)                     |
| 1,781                     | Supplies & Services                                   | 1,651                                 | 1,649                                | 1,649                                    | 0  | -                          |
| 45                        | Transport Costs                                       | 46                                    | 44                                   | 44                                       | 0  | -                          |
| 131                       | Administration Costs                                  | 53                                    | 53                                   | 53                                       | 0  | -                          |
| 2,453                     | Other Expenditure                                     | 2,303                                 | 2,374                                | 2,312                                    | (62)                                       | (2.6%)                     |
| (1,727)                   | Income  | (635)                                 | (696)                                | (701)                                    | (5)  | 0.7%                       |
| 7,446                     | TOTAL NET EXPENDITURE                                 | 8,327                                 | 8,339                                | 8,149                                    | (190)                                      | (2.3%)                     |
|                           | Earmarked Reserves                                    | 0                                     | 0                                    | 0  | 0  |                            |
|                           | TOTAL NET EXPENDITURE excluding<br>Earmarked Reserves | 8,327                                 | 8,339                                | 8,149                                    | (190)                                      |                            |

| 2013/14<br>Actual<br>£000 | Objective Heading  | Approved<br>Budget<br>2014/15<br>£000 | Revised<br>Budget<br>2014/15<br>£000 | Projected<br>Out-turn<br>2014/15<br>£000 | Projected<br>Over/(Under)<br>Spend<br>£000 | Percentage<br>Over/(Under) |
|---------------------------|--------------------|---------------------------------------|--------------------------------------|--|--|----------------------------|
| 1,480                     | Libraries & Museum | 1,496                                 | 1,499                                | 1,473                                    | (26)                                       | (1.7%)                     |
| 1,594                     | Sports & Leisure   | 1,389                                 | 1,389                                | 1,349                                    | (40)                                       | (2.9%)                     |
| 3,187                     | Safer Communities  | 3,457                                 | 3,455                                | 3,336                                    | (119)                                      | (3.4%)                     |
| (97)                      | Housing            | 701                                   | 701                                  | 696                                      | (5)  | (0.7%)                     |
| 958                       | Community Halls    | 953                                   | 953                                  | 953                                      | 0  | -                          |
| 324                       | Grants to Vol Orgs | 331                                   | 342                                  | 342                                      | 0  | -                          |
| 7,446                     | TOTAL COMMUNITIES  | 8,327                                 | 8,339                                | 8,149                                    | (190)                                      | (2.3%)                     |
|                           | Earmarked Reserves | 0                                     | 0                                    | 0  | 0  |                            |

## EARMARKED RESERVES POSITION STATEMENT

## COMMITTEE: Communities

| Project                          | Lead Officer/<br>Responsible Manager | c/f<br>Funding<br>2013/14<br>£000 | New<br>Funding<br>2014/15<br>£000 | Total<br>Funding<br>2014/15<br>£000 | Phased Budget<br>To Period 7<br>2014/15<br>£000 | Actual<br>To Period 7<br>2014/15<br>£000 | Projected<br>Spend<br>2014/15<br>£000 | Amount to be<br>Earmarked for<br>2015/16 & Beyond<br>£000 | Lead Officer Update   |
|----------------------------------|--------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|---|--|---------------------------------------|---|---|
| Support for Owners               | John Arthur                          | 886                               | 488                               | 1,374                               | 442   | 448                                      | 1,374                                 | 0   | Previously reported total funding of £1.440m based on estimated 2013/14 RTB receipts of £554k. Actual 2013/14 RTB receipts of £488k now received from RCH, revised Total Funding 2014/15 £1.374m. Projected full spend.   |
| Renewal of Clune Park            | John Arthur                          | 1,590                             | 0                                 | 1,590                               | 35  | 28                                       | 310                                   | 1,280   | Demolition Orders have now been issued for all 430 houses with a period of 6 months to 1 year given to vacate. 274 Demolition Order appeals were lodged with the Sheriff Court and the first hearing was held on 24 Sept. The hearing continued on 5 Nov 2014 where additional information was requested from the Council by the Sheriff. |
| Area Renewal Fund                | John Arthur                          | 195                               | 0                                 | 195                                 | 0   | 0  | 100                                   | 95  | £100k has been committed for Gibshill Community Centre.   |
| Support for Community Facilities | John Arthur                          | 183                               | 0                                 | 183                                 | 0   | 97                                       | 161                                   | 22  | Projected spend of £161k due to Gibshill Community Facility (committed spend £100k) and grant payments previously approved at Environment & Regeneration Committee on 17 January 2013. (£61k) YTD spend - Reach For Autism £6k, Cloch Housing Association (relating to Gibshill) £50k, Sea Cadets £3k and East End United BC £38k         |
| Expansion of Summer Playschemes  | John Arthur                          | 30                                | 0                                 | 30                                  | 30  | 7  | 7                                     | 23  | Spend for 2014 does not include funding for Play4All which was funded by IL at same level as 2013. It is unlikely that this funding will continue for 2015 and carry forward for 2015/16 will be required to fund it in 2015.   |
| Grants to Vol Orgs               | John Arthur                          | 57                                | 0                                 | 57                                  | 57  | 57                                       | 57                                    | 0   | Applications were reduced from 3 to 2 rounds per year in 2013/14. The B/fwd balance was earmarked for playschemes and to reduce impact of budget savings taken in 2014/15. Spending now complete.   |
| <b>Total</b>                     |                                      | <b>2,941</b>                      | <b>488</b>                        | <b>3,429</b>                        | <b>564</b>                                      | <b>637</b>                               | <b>2,009</b>                          | <b>1,420</b>  |   |