

WEST DUNBARTONSHIRE COUNCIL  
 REVENUE BUDGETARY CONTROL 2020/21  
 ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 January 2021

Budget Details	Variance Analysis					RAG Status
	Total Budget	Annual Spend	Variance			
	£000	£000	£000	%		
<b>Primary Schools (Laura Mason)</b>	28,805	28,867	62	0%		↓
Service Description	This service area includes all Primary Schools.					
Main Issues / Reason for Variance	<p>The main variances arise due to an overspend in employee costs (£307k) mainly because savings from teacher turnover have not materialised and unbudgeted maternity pay. There is an anticipated overspend against heating costs as a result of increased ventilation (although this has been reduced following recent school closures) and against other property costs as part of our covid response measures. However, at this stage it is anticipated that these heating costs and property adaptation costs will be covered by a combination of additional SG grant and our own financial flexibilities. Income covering these costs has been brought in to the BCR. Covid has impacted on our ability to roll out the extension of free school meals in the primaries from the October week by delaying work on kitchens and dining areas. As a consequence of this delay there is now a favourable variance anticipated against school meals income (£30k). However, this would have been considerably more (£163k) had the schools remained open in 2021 (the impact on school meals income is uncertain should schools reopen before the end of March). Property costs have also been reallocated to Early Years to reflect the pre 5 presence in certain primaries.</p>					
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.					
Anticipated Outcome	An overspend primarily because of turnover not being achieved					

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<b>Secondary Schools (Laura Mason)</b>	28,917	29,226	309	1%	↓
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	Savings from teacher turnover have not materialised. There is an anticipated overspend against heating costs as a result of increased ventilation and against other property costs as part of our covid response measures. However, at this stage it is anticipated that these heating costs and property adaptation costs will be covered by a combination of additional SG grant and our own financial flexibilities. With the closure of schools it is now anticipated that income from school meals will be £89k adverse (again the impact on school meals income from any partial reopening of schools before the end of March is uncertain).				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	An overspend primarily because of turnover not being achieved				

<b>Additional Support Needs (Claire Cusick)</b>	16,501	16,848	347	2%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	Payments to Other Bodies are currently overspent due to more children being placed within residential placements as a result of the more demanding nature of their educational requirements. Residential placements are demand-led and can fluctuate throughout the year. However, at present the number of placements is up almost 11% on last year and the average cost is up almost 10%. Most of the overspend on residential (about 65%) is attributable to covid - either in delays to childrens' hearings or preventing engagement with parents prior to their departure from residential placements. The remainder of the overall variance is attributable to budgeted staff turnover not being realised.				
Mitigating Action	The requirement for Residential Placements are demand-led services and decisions are taken jointly with HSCP following an assessment of the best option for all concerned. However, the actual usage throughout the year will be reviewed regularly to identify where there is scope to reduce the number of placements.				
Anticipated Outcome	If current levels of demand continue then it is anticipated that the Residential budgets will overspend. Staff turnover is unlikely to be achieved.				

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<b>Early Learning &amp; Childcare (Kathy Morrison)</b>	8,195	8,095	(100)	-1%	↑
Service Description	This services area includes all Early Years establishments within West Dunbartonshire.				
Main Issues / Reason for Variance	With the closure of some Early Years Services is now anticipated that Food Provision will be underspent by £54k. Employee costs are currently showing an underspend by £44k due to a delay in filling posts and the cover budget will not be fully utilised.				
Mitigating Action	No action required				
Anticipated Outcome	A favourable variance is anticipated				