

## WEST DUNBARTONSHIRE COUNCIL

## Report by the Chief Officer (Resources)

## Educational Services Committee: 18 September 2024

**Subject: Educational Services Revenue Budgetary Control Report to 30 June 2024 (Period 3).**

**1. Purpose**

1.1 The purpose of the report is to provide Committee with an update on the financial performance of Educational Services to 30 June 2024 (Period 3).

**2. Recommendations**

2.1 Committee is asked to:

- (a) note that the revenue account currently shows a projected annual adverse revenue variance of £0.423m, falling to £0.365m after use of an earmarked reserve for summer programme activities.

**3. Background**

Revenue

3.1 At the meeting of West Dunbartonshire Council on 6 March 2024, Members agreed the revenue estimates for 2024/2025, including a total net Educational Services Committee budget of £123.901m. Since then the following budget adjustments have taken place revising the budget to £122.030m.

<b>Budget Agreed by Council 6 March 2024</b>	<b>£123.901m</b>
--	------------------

Early Years revenue support grant	£0.413m
Reduction in APT&C pension contribution	(£2.284m)

<b>Revised Budget</b>	<b>£122.030m</b>
-----------------------	------------------

The budget has been reduced to reflect the decrease in Strathclyde pension fund contributions in the year. This budget has been vired to a central reserve to be used to balance the budget over the next four years as agreed at the Council meeting on 6 March 2024.

3.2 A list of agreed management adjustments totalling £1.745m is shown within Appendix 4. There are no current indications to show this will not be achieved.

## **4. Main Issues**

### **Revenue Budget**

- 4.1 The current departmental budgetary position is summarised in Appendix 1, with detailed analysis by service in Appendix 2.
- 4.2 The overall projected full year variance is £0.365m adverse. Information and all individual variances of over £50,000 are detailed in Appendix 3.

## **5. People Implications**

- 5.1 There are no direct people implications.

## **6. Financial and Procurement Implications**

- 6.1 Other than the financial position noted above and within the appendices, there are no financial or procurement implications of the budgetary control report.

## **7. Risk Analysis**

- 7.1 The main financial risks to the ongoing financial position relate to unforeseen costs and/or reduced income streams being identified between now and the end of the financial year. Finance staff are in regular discussion with budget holders to ensure potential issues are identified as early as possible in order to mitigate this risk.

## **8. Equalities Impact Assessment (EIA)**

- 8.1 The report is for noting and therefore, no Equalities Impact Assessment was completed for this report.

## **9. Consultation**

- 9.1 The views of Education, Finance and Legal services were requested in the preparation of this report and they have advised there are neither any additional issues nor concerns with the proposal. As the report is for noting no further consultation is envisaged.

## **10. Strategic Assessment**

- 10.1 Proper budgetary control and sound financial practice are cornerstones of good governance and support Council and officers to pursue the 5 strategic priorities of the Council's Strategic Plan. This report forms part of the financial governance of the Council.

**Laurence Slavin**  
**Chief Officer - Resources**

**Date: 9 August 2024**

**Person to Contact:** Joe Reilly - Business Unit Finance Partner (Education),  
Church St, Dumbarton, G82 1QL, telephone: 01389  
737707, e-mail [joe.reilly@west-dunbarton.gov.uk](mailto:joe.reilly@west-dunbarton.gov.uk)

**Appendices:** Appendix 1 - Revenue Budgetary Control 2024/25  
- Summary Report

Appendix 2 - Revenue Budgetary Control 2024/25  
- Service Reports

-  
Appendix 3 - Analysis of Revenue Variances over  
£50,000

Appendix 4 – Analysis of Revenue Efficiencies

**Background Papers:** Ledger output – period 3

General Services Revenue Estimates 2024/25

**Wards Affected:** ,All

