

ANALYSIS FOR VARIANCES OVER £50,000

MONTH END DATE	31 January 2025
PERIOD	P10

Budget Details	Variance Analysis			
	Total Budget	Forecast Spend	Forecast Variance	RAG Status

Education

Primary Schools (Laura Mason)		34,325	34,054	(271)	-1%	↑
Service Description	This service area includes all Primary Schools.					
Main Issues / Reason for Variance	The favourable variance is attributable to the average unpromoted teacher salary being slightly less than forecast when the budget was set. This offsets the adverse variance against non-domestic rates (£219k). Shortfalls from the early start clubs will be covered from the smoothing fund (£92k).					
Mitigating Action	None					
Anticipated Outcome	Favourable variance					

Secondary Schools (Laura Mason)		35,513	35,276	(237)	-1%	↑
Service Description	This service area includes all Secondary Schools.					
Main Issues / Reason for Variance	The favourable variance is attributable to the average unpromoted teacher salary being slightly less than forecast when the budget was set. This has offset the adverse variance which has arisen due to a number of items being higher than anticipated when the budget was set : accidental/malicious damage (£25k), upkeep of grounds (£19k) and non-domestic rates (£239k).					
Mitigating Action	None					
Anticipated Outcome	Favourable variance					

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Additional Support Needs (Claire Cusick)	21,567	21,987	420	2%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	The largest budget pressure is an increased cost for taxis (£330k). In addition, following a review of internal transport recharges the forecast transport costs are £125k higher than budget.				
Mitigating Action	None possible at present				
Anticipated Outcome	Overspend anticipated				
Miscellaneous (Laura Mason)	627	627	0	0%	→
Service Description	This service area covers Education activities delivered through WDLT				
Main Issues / Reason for Variance	Additional expenditure is offset by additional income from Sport Scotland				
Mitigating Action	none				
Anticipated Outcome	on budget				
Pre 5s (Laura Mason)	9,604	9,625	21	0%	↓
Service Description	This service area includes all Early Years establishments within West Dunbartonshire.				
Main Issues / Reason for Variance	There remains an adverse variance against net cross-boundary transactions of £114k and commissioned places payments are slightly greater (£40k) than the budget. However, this has been offset by a small favourable variance (£127k) against employee costs.				
Mitigating Action	None possible at present				
Anticipated Outcome	Adverse variance				

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PPP (Laura Mason)	18,082	18,187	105	1%	↓
Service Description	This service area includes Vale of Leven, Clydebank High and St Peter the Apostle High Schools and St Eunan's Primary School. The costs charged to this service are Property costs and the Unitary charge.				
Main Issues / Reason for Variance	Non-domestic rates/water charges are higher than anticipated when the budget was set (£182k) although other property costs (eg cleaning) have been less than budgeted (£69k).				
Mitigating Action	None possible				
Anticipated Outcome	Adverse variance				
Central Admin (Laura Mason)	868	1,051	183	21%	↓
Service Description	This service area covers Education Directorate				
Main Issues / Reason for Variance	There is an adverse variance against Summer Programme activities (£100k) which will be covered by an earmarked reserve. The remaining adverse variance is attributable to school meal holiday payments (£82k) being in excess of the sum allocated by the Scottish Government - our eligible caseload is about 15% higher than the caseload implicit in our actual allocation. In addition, FSM payments (over £8k) were made for the day the schools closed because of Storm Eowyn in late January.				
Mitigating Action	None possible				
Anticipated Outcome	Overspend anticipated				

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Budget Details		Total Budget	Forecast Spend	Forecast Variance	RAG Status
Education Development		2,402	2,527	125 5%	↓
Service Description	This service includes spend in areas such as technician service, language programmes, counselling, Whole Family Wellbeing and senior phase programmes.				
Main Issues / Reason for Variance	Overspend within Whole Family Wellbeing will be covered from an earmarked reserve.				
Mitigating Action	none				
Anticipated Outcome	on budget				