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**To:** Council

**On:** 25 June 2020

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**Report by:** Director of Finance & Resources

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**Heading:** Annual Accounts 2019/20

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**1. Summary**

- 1.1 The Council's Accounts and Group Accounts for 2019/20 will be submitted for audit by the statutory deadline of 30 June 2020 and a copy of the Council's annual accounts is attached for members' approval, along with the accounts of the charities the Council controls.
- 1.2 Once approved the unaudited accounts and associated working papers will be passed to the external auditor (Audit Scotland) for their review. Their report on the Accounts will be submitted to a future meeting of the Audit, Risk & Scrutiny Board for consideration prior to the audited accounts being presented to Council for approval.
- 1.3 Owing to the ongoing Coronavirus pandemic, flexibility in terms of the timescales for approval of the audited annual accounts has been provided under the Coronavirus (Scotland) Act 2020; however Scottish Ministers have indicated their expectation that audited annual accounts are published by 30 November 2020.
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**2. Recommendations**

- 2.1 Consider, subject to audit, the Renfrewshire Council Annual Accounts for 2019/20; and delegate authority to the Director of Finance & Resources to submit the accounts to external audit within the relevant timescales
- 2.2 Approve the annual governance statement for 2019/20

- 2.3 Note that Audit Scotland will endeavour to complete the audit of the annual accounts in line with the timescales indicated by Scottish Ministers; and that an update on this position will be provided to the next meeting of Council
- 2.4 Note the revenue outturn position for the Council and approve the sums earmarked within the General Fund reserves and HRA reserves as outlined in 3.3 below.
- 2.5 Approve the deployment of unallocated reserves to support costs incurred in relation to the Coronavirus pandemic; and note that a planned actions to rebuild unallocated reserves will require to be developed as part of a revised financial strategy for the Council to be considered as part of a report to be presented to the September Council meeting.
- 2.6 Approve the transfer of resources outlined in Table 1 below.
- 2.7 Approve, subject to audit, the annual accounts attached for the Renfrew, Paisley and Johnstone Common Good Funds and the Coats Observatory Trust Fund which under accounting regulations require to be separately prepared and audited from the Council's accounts.
- 2.8 Consider the findings of the Accounts Commission in relation to the 2018/19 annual accounts as outlined in 9.2 below.

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### 3. **Background**

- 3.1 The Council's Accounts and Group Accounts for 2019/20 will be submitted for audit by the statutory deadline of 30 June - a copy is attached for members' consideration. The accounts have been produced to comply with International Financial Reporting Standards (IFRS) and relevant government accounting regulations. In order to comply with charity accounting requirements, the Council's Accounts do not incorporate statements relating to the Common Good Funds and the Coats' Observatory Trust Fund which the Council controls. In both these instances, separate accounts have been prepared in accordance with registered charities accounting requirements and are also included for members' approval. The Annual Governance Statement has been incorporated into the annual accounts document and this also requires specific approval by Council.
- 3.2 Owing to the ongoing Coronavirus pandemic and the impact associated restrictions may have in terms of allowing the audit of the accounts to progress, additional flexibility in terms of the approval process for the audited accounts has been provided under the Coronavirus (Scotland) Act 2020. In essence, each council may set its own timetable for approval of the audited accounts; however Scottish Ministers have indicated in Finance Circular 10/2020 that they consider audited accounts should be published (and are therefore approved by Council) no later than 30 November 2020. The external auditor (Audit Scotland) will endeavour to complete the audit process in line with these timescales and an update will be provided to the next meeting of Council in this regard. It is

possible however that in order to meet Scottish Minister's expectations that the Council may be required to consider options to support the approval of the audited accounts outwith the normal Council meeting cycles. The external audit report on the Accounts will be made available to all members and will be submitted to a meeting of the Audit, Risk & Scrutiny Board for consideration prior to the Council meeting where the audited accounts are considered.

3.3 The Management Commentary prefacing the Accounts provides an overview of the Council's financial performance and the key features are:-

- (a) General fund revenue spending has been broadly contained within overall budget limits, however a net overspend of £0.538 million (0.1% of turnover) was incurred after adjusting for planned carry forwards, the carry forward of committed resources and making a prudent provision for increased levels of bad debt anticipated in relation council tax. Excluding the increase in bad debt provision, the position would have reflected a general fund underspend of £1.333 million (0.3% of turnover).
- (b) This outturn position is broadly in line with the forecast breakeven position previously reported to members. Unallocated balances have decreased to £6.599 million moving into 2020/21, slightly below the minimum £7 million level recommended. As outlined in agenda item 2 and as reported to the Emergencies Board on 15 May 2020, it is forecast that there will be significant unbudgeted costs which the Council will incur over the course of 2020/21 and beyond in relation to both the immediate response to the COVID19 outbreak and the following recovery period which at present has potentially limited prospect of being funded by the Scottish Government. In this context unallocated reserves will require to be deployed in full to support the financial response to the pandemic; and that the Council develops as part of its revised financial strategy plans to re-establish an unallocated reserve balance at the recommended minimum level of £7 million.
- (c) Of the overall General Fund reserves, the significant majority are earmarked as detailed at page 39 of the accounts documents. This represents funding set aside by the Council to support a wide range of key priorities, investments and long term funding arrangements. In response to COVID19 pandemic and its associated financial impact, there will be a requirement to review each of the earmarked reserves, reconsidering where appropriate options in relation to their underlying funding approaches and or their proposed use as part of the Council's consideration of a revised financial strategy
- (d) Unallocated HRA reserves as at 31 March 2020 have been maintained at £6.807 million. Although not to the same extent as the General Fund, it is anticipated that there may be a requirement to draw on a proportion of the unallocated HRA balances as part of responding to the impact of costs associated with the overall COVID19 impact.

- (e) As detailed in Table 1 below, specific reserves now total £88.550 million, an increase in year of £7.912 million, which relates primarily to resources committed to the Council's capital investment programme and resources retained as part of delivering the council's debt smoothing strategy.

**Table 1**

	<b>Opening balance</b>	<b>Contributions to Reserves</b>	<b>Reserves Used / Transferred</b>	<b>Closing balance</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Insurance Fund	2.543	-	-	2.543
Reservoir Repair Fund	0.315	-	-	0.315
Education Capital Items	1.047	0.010	-	1.057
Investment Capital Fund	76.733	8.751	(0.849)	84.635
<b>Total</b>	<b>80.638</b>	<b>8.761</b>	<b>(0.849)</b>	<b>88.550</b>

- (f) Capital spending of £53.284 million on non-housing projects was managed within the overall expenditure control limits approved by Council.
- (g) The Council's in year council tax collection performance for 2019/20 was 96% and is consistent with that reported in the previous year, equalling the highest ever performance achieved by the Council. It is however anticipated that as a result of COVID19, overall council tax income yield and collection performance will be materially impacted in 2020/21.

#### 4. FINANCIAL PERFORMANCE 2019/20

- 4.1 An overview of the revenue budget performance for each service is appended to this report, including explanatory narrative in respect of the main budget variances. In summary, the position across departments is as follows:

<b>Service</b>	<b>Year end outturn £000s Under/(over)spend</b>
Chief Executives	0
Children's Services	(43)
Adult Services (HSCP)	0
Environment & Infrastructure	(49)
Communities, Housing and Planning	544
Finance and Resources	1
Miscellaneous Services (including council tax)	(994)
<b>Renfrewshire Council General Fund</b>	<b>(538)</b>
<b>Housing Revenue Account</b>	<b>0</b>

#### 4.2 **Council Tax Income - £373,000 over-recovery**

Council tax income has over recovered against budget and the in-year collection level of 96% is consistent with that reported in the previous year. This represents a continued positive level of collection performance in what remains a challenging economic environment for both residents and the Council. This position includes a prudent increase in the bad debt provision of £1.873 million reflecting an anticipated increase in the levels of write offs which may be required given the impact of Coronavirus on the general economy and household finances.

#### 4.3 **Housing Revenue Account (HRA) – Break-even**

The final year-end breakeven position is in line with the projection previously reported and reflects the net effect of an underspend in employee costs and an overspend on repairs costs. The transfer payments budget highlights underspends delivered through continuing improvements in performance regarding rent collection and void rent losses.

Additional investment in property maintenance costs, including void properties resulted in an overspend in repairs within premises related costs.

An overspend in depreciation and impairment relates to the increased capital contributions made as part of the HRA Business Plan Strategy to utilise in year underspends to assist mitigate the impact of future capital borrowing costs arising from the delivery of investment in housing stock.

Unallocated HRA reserves as at 31st March 2020 have been maintained at £6.807 million. This represents a prudent level of unallocated reserves for the HRA which remain available to mitigate the impact of any unforeseen risks. As outlined above, it is anticipated that there is likely to be a draw on unallocated reserves during 2020/21 in response to the COVID19 impact.

### 5. **BUDGET PERFORMANCE - CAPITAL**

#### 5.1 **Non-Housing Capital Budget Performance**

Non-Housing capital expenditure totalled £53.284 million during 2019/20. Capital receipts of £1.732 million were generated from asset sales. These receipts along with £8.017 million available within the Useable Capital Receipts Reserve provided total receipts of £9.748 million. From this, £0.296 million was utilised to support current year investment leaving a balance of £9.453 million which has been earmarked to support the ongoing investment programme in future years. The capital investment performance was delivered within the approved prudential expenditure and borrowing limits set by the Council.

## 5.2 Housing Capital Budget Performance

Housing capital expenditure totalled £32.064 million during 2019/20. Capital receipts of £0.408 million were realised from asset sales during 2019/20. These receipts were fully utilised in 2019/20 to support the current year investment programme.

## 6 PRUDENTIAL FRAMEWORK

- 6.1 The Prudential Framework approved by the Council is supported by a number of indicators and the Council's performance against these indicators is reported in the Management Commentary in the Accounts. A further report outlining the treasury management activity undertaken during 2019/20 is also on the agenda for this meeting.

## 7. GROUP ACCOUNTS

- 7.1 The Code of Practice on Local Authority Accounting in the United Kingdom 2019/20 – ("the Code"), requires local authorities to consider accounting for their interests in all types of entity e.g. Joint Boards & Committees, Leisure Trusts, companies etc. This includes other local authorities or similar bodies as defined in section 106 of the Local Government (Scotland) Act 1973 e.g. statutory bodies such as Valuation Joint Boards plus all Joint Committees. Under the Code authorities are required to prepare a full set of Group Accounts in addition to their own Council's Accounts where they have a material interest in such entities.

- 7.2 To comply with the mandatory requirement for such disclosures we have once again reviewed over the last year a number of organisations with which the Council is involved against the accounting guidelines as detailed in the code. We have concluded that the Council is required to prepare Group Accounts and to consolidate the results of the Council with a share of a number of other entities.

- 7.3 The entities that are deemed to fall within the Council's group boundary are:

Joint Boards encompassing the Strathclyde Concessionary Travel Scheme Joint Committee, Strathclyde Partnership for Transport, the Renfrewshire Valuation Joint Board and the Renfrewshire Integration Joint Board,

Paisley, Renfrew & Johnstone Common Good Funds and the Observatory Trust administered by the Council,

Renfrewshire Leisure Limited,

Park Lane Developments (Renfrewshire) LLP,

Paisley Museum Reimagined Limited.

- 7.4 Both the Council's own Accounts and the Group Accounts will be submitted by 30 June to external audit in accordance with the statutory deadline.

## **8. Common Good Funds and Coats Observatory Trust Fund Accounts**

- 8.1 Under accounting requirements introduced in 2010/11, the Council is required to present the annual accounts of both the Common Good Funds and the Observatory Trust separately from the Council's main accounts. In addition, the Council is also required to put in place audit arrangements which are separated from the audit of the Council and its own financial statements.

- 8.2 Enclosed therefore for members approval for submission for audit are the annual accounts for both the Common Good Funds and the Coats' Observatory Trust which have been prepared in line the Charities Statement of Recommended Accounting Practice (Charities SORP).

## **9. Accounts Commission report**

- 9.1 As reported to members previously, the Council did not meet the statutory deadline for approval of the audited accounts in 2018/19. The Accounts Commission requested further information in regard to the position and the issues which arose over the course of the audit of the 2018/19 accounts.

- 9.2 This report which has been circulated to all members was discussed by the Commission on 12 March 2020. The Commission found as follows:

*The Commission accepts the Controller of Audit's report on matters relating to the closure of 2018/19 accounts in Renfrewshire Council.*

*Timely closure of accounts is an important part of the assurance that audit provides on the stewardship of public finances. The auditor delayed issuing their opinion on the Council's financial statements beyond the statutory deadline to allow for appropriate adjustments to the accounts to be made by the Council and for the audit team to complete their work to an appropriate standard. We therefore note the Controller's support of the auditor's decision.*

*We also note that the Controller and auditor are content with the actions that the Council has put in place to avoid a recurrence of the issue, which involve process changes to a business support system. We are assured about how the Council responded to and learned lessons from the matter.*

*The auditor will report to the Controller on the outcome of the 2019/20 audit, and we ask the Controller to update us accordingly.*

- 9.3 The Council has fully addressed the agreed actions in relation to the contributory issues that impacted on the 2018/19 audit and has provided the timely closure of the 2019/20 draft accounts and provision of all working papers to Audit Scotland despite the major challenges presented by the onset of the COVID19 working restrictions. The Council will support the Audit Scotland team

throughout their audit process to meet the extended deadline of 30<sup>th</sup> November 2020 for the publication of audited accounts.

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## Implications of the Report

1. **Financial** – the report provides an overview of the Council’s financial performance over the course of 2019/20 and as at 31 March 2020. The annual accounts will be presented for audit with the audit findings being reported to the Audit, Risk and Scrutiny Board. The report outlines continued sound budgetary control and management of council expenditure within available resources, but also indicates the likelihood of significant pressures on council finances driven by the Council response to the Coronavirus pandemic.
2. **HR & Organisational Development** - none
3. **Community/Council Planning** – the report outlines continued sound financial management which supports the council to deliver on its key community and council plan objectives.
4. **Legal** – subject to approval by Council, the annual accounts will be released to external audit within the statutory timescales.
5. **Property/Assets** - none
6. **Information Technology** - none
7. **Equality & Human Rights** - The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals’ human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council’s website.
8. **Health & Safety** - none
9. **Procurement** – none
10. **Risk** - none.
11. **Privacy Impact** - none
12. **Cosla Policy Position** – none
13. **Climate Risk** – none

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**Author:** Alan Russell, Director of Finance & Resources

RENFREWSHIRE COUNCIL						
REVENUE BUDGET MONITORING OUTTURN REPORT 2019/2020						
1 April 2019 to 31 March 2020						
CHIEF EXECUTIVE'S						
Objective Analysis	Annual Budget	Revised Budget	Full Year Actual	Variance (Adverse) / Favourable	Variance %	Note
Chief Executive and management	368	368	365	3	0.8%	
Policy and Commissioning	4,418	4,418	4,326	92	2.1%	Underspend in employee costs arising from vacancies in the service in varying posts over the financial year.
Marketing and Communications	3,133	3,133	3,179	-46	-1.5%	Overspend on the events programme due to expenditure on the Fireworks event approved by Council mid way through the financial year in addition to the existing programme - partially offset by vacancies in varying posts of the course of the financial year.
City Deal	658	658	658	0	0.0%	
Regeneration & Economic Development	1,509	1,509	1,488	21	1.4%	Over-recovery of income due to management of voids in letting of industrial units
Leisure services	11,163	11,163	11,233	-70	-0.6%	Overspend on property costs as a result of retrospective one off charges in respect of maintenance and backdated rent reviews together with a variation to the RL requisition charge (not Covid related)
<b>Total</b>	<b>21,249</b>	<b>21,249</b>	<b>21,249</b>	<b>0</b>		

Subjective Analysis	Annual Budget	Revised Budget	Full Year Actual	Variance (Adverse) / Favourable	Variance %
Employees	9,399	9,399	9,204	195	2.1%
Premises Related	548	548	606	-58	-10.6%
Transport Related	14	14	24	-10	-71.4%
Supplies and Services	13,390	13,390	13,609	-219	-1.6%
Third Party Payments	128	128	128	0	0.0%
Transfer Payments	4,053	4,053	4,045	8	0.2%
Support Services	107	107	53	54	50.5%
Depreciation & Impairment Losses	912	912	912	0	0.0%
<b>Gross Expenditure</b>	<b>28,551</b>	<b>28,551</b>	<b>28,581</b>	<b>-30</b>	
Income	-7,302	-7,302	-7,332	30	-0.4%
<b>Net Expenditure</b>	<b>21,249</b>	<b>21,249</b>	<b>21,249</b>	<b>0</b>	

RENFREWSHIRE COUNCIL						
REVENUE BUDGET MONITORING OUTTURN REPORT 2019/2020						
1 April 2019 to 31 March 2020						
CHILDRENS SERVICES						
Objective Analysis	Annual Budget £000	Revised Budget £000	Full Year Actual £000	Variance (Adverse) / Favourable	Variance %	Note
Directorate	0	669	637	32	4.8%	Underspend mainly relates to transfer payments, in relation to Disclosure Scotland
Early learning and childcare	0	24,363	23,876	487	2.0%	Underspend mainly relates to employee costs owing to vacancies
Primary	0	53,663	53,475	188	0.4%	Underspend mainly relates to employee costs, offset by overspends in premises related costs.
Secondary	0	59,511	59,378	133	0.2%	Underspend mainly relates to employee costs, offset by overspends in premises related costs.
ASN (Special) Schools	0	9,036	9,067	-31	-0.3%	Overspend mainly relates to employee costs and premises related costs.
Additional support for learning (ASL)	0	9,800	9,814	-14	-0.1%	Overspend mainly relates to ASL transport costs
Psychological services	0	697	745	-48	-6.9%	Overspend mainly relates to employee costs
Education development	0	1,406	1,462	-56	-4.0%	Overspend mainly relates to employee costs
Attainment Challenge	-540	-540	-540	0	0.0%	
Facilities management	0	493	542	-49	-9.9%	Overspend relates to employee costs and supplies & services.
Children & Families	-1	30,808	31,493	-685	-2.2%	Overspend mainly relates to employee costs and residential placements.
<b>Total</b>	<b>-541</b>	<b>189,906</b>	<b>189,949</b>	<b>-43</b>		

Subjective Analysis	Annual Budget	Revised Budget	Full Year Actual	Variance (Adverse) / Favourable	Variance %
Employees	141,441	144,696	143,773	923	0.6%
Premises Related	9,987	9,987	10,456	-469	-4.7%
Transport Related	4,678	4,919	5,252	-333	-6.8%
Supplies and Services	17,102	12,204	12,243	-39	-0.3%
Third Party Payments	14,749	14,749	14,691	58	0.4%
Transfer Payments	10,375	10,406	11,599	-1,193	-11.5%
Support Services	184	1,555	1,612	-57	-3.7%
<b>Gross Expenditure</b>	<b>198,516</b>	<b>198,516</b>	<b>199,626</b>	<b>-1,110</b>	
Income	-8,610	-8,610	-9,677	1,067	-12.4%
<b>Net Expenditure</b>	<b>189,906</b>	<b>189,906</b>	<b>189,949</b>	<b>-43</b>	

RENFREWSHIRE COUNCIL						
REVENUE BUDGET MONITORING OUTTURN REPORT 2019/2020						
1 April 2019 to 31 March 2020						
ADULT SERVICES (HSCP)						
Objective Analysis	Annual Budget	Revised Budget	Full Year Actual	Variance (Adverse) / Favourable	Variance %	Note
Older People	45,915	43,939	44,249	-310	-0.7%	Underspend reflects vacancies due to recruitment issues, offset by pressures in Care at Home services, reflecting increasing demand including keeping delayed discharges to a minimum.
Physical or Sensory Difficulties	6,028	7,576	7,442	134	1.8%	
Learning Difficulties	14,659	15,341	15,561	-220	-1.4%	Pressures on the adult placement budget reflecting increasing demand and SDS, plus costs associated with Ordinary Residence client care packages transferring to Renfrewshire HSCP.
Mental Health Needs	2,349	3,026	2,707	319	10.5%	Underspend reflects vacancies due to recruitment issues and current client numbers/client needs
Addiction Services	666	803	726	77	9.6%	Underspend reflects planned hold on recruitment to enable new structures to be implemented in line with the review of addiction services
<b>Total</b>	<b>69,617</b>	<b>70,685</b>	<b>70,685</b>	<b>0</b>		

Subjective Analysis	Annual Budget	Revised Budget	Full Year Actual	Variance (Adverse) / Favourable	Variance %
Employees	31,809	32,177	31,798	379	1.2%
Premises Related	352	570	614	-44	-7.7%
Transport Related	800	815	737	78	9.6%
Supplies and Services	2,469	1,900	2,339	-439	-23.1%
Third Party Payments	57,718	67,006	67,461	-455	-0.7%
Transfer Payments	3,309	3,023	2,835	188	6.2%
Support Services	70	70	58	12	17.1%
<b>Gross Expenditure</b>	<b>96,527</b>	<b>105,561</b>	<b>105,842</b>	<b>-281</b>	
Income	-26,910	-34,876	-35,157	281	-0.8%
<b>Net Expenditure</b>	<b>69,617</b>	<b>70,685</b>	<b>70,685</b>	<b>0</b>	

RENFREWSHIRE COUNCIL						
REVENUE BUDGET MONITORING OUTTURN REPORT 2019/2020						
1 April 2019 to 31 March 2020						
ENVIRONMENT & INFRASTRUCTURE						
Objective Analysis	Annual Budget	Revised Budget	Full Year Actual	Variance (Adverse) / Favourable	Variance %	Note
Directorate & Change Management	1,421	1,421	1,422	-1	-0.1%	
Refuse collection	5,726	5,726	5,950	-224	-3.9%	Additional cost of revised waste collection services implementation
Household Waste Recycling Centres	709	709	653	56	7.9%	
Refuse disposal	7,647	7,647	7,658	-12	-0.2%	
StreetScene	5,588	5,588	5,661	-73	-1.3%	
Sustainability & Place	481	481	467	13	2.8%	
Fleet Management	-286	-286	-300	14	-4.7%	
Drivers & Garaging	1,432	1,432	1,640	-208	-14.5%	Delay in the implementation of the BCCP programme
Vehicle Maintenance	-79	-79	-205	125	-157.6%	An increase in repairs to council vehicles, resulting in an over recovery of income.
Roads Operations	2,722	2,722	2,899	-177	-6.5%	Increased potholing and repairs work
Infrastructure & Assets	637	637	573	63	9.9%	
Flooding	179	179	165	14	7.9%	
Structures	126	126	116	10	7.9%	
Street lighting	912	912	966	-54	-6.0%	
Traffic management	1,223	1,223	1,031	192	15.7%	
Parking of Vehicles	-876	-876	-522	-354	40.4%	Under recovery of income from parking fines of £200k, due to a consistent drop in
Strathclyde Partnership for Transport requisition	3,168	3,168	3,161	7	0.2%	
Schools and Other Catering	4,914	4,914	4,574	340	6.9%	Increased management focus and controls resulted in underspends on employee
Cleaning and Janitorial	7,520	7,520	7,170	349	4.6%	Increased management focus and controls resulted in underspends on employee
School crossing patrols	643	643	572	72	11.1%	
Public Buildings Repairs & Compliance	3,630	3,630	3,862	-232	-6.4%	Contractor payments for ongoing maintenance contracts within council buildings
Street Lighting Maintenance	367	367	339	27	7.5%	
Building Services	125	125	122	3	2.4%	
Tackling Poverty - facilities management	100	100	100	0	0.0%	
<b>Total</b>	<b>48,026</b>	<b>48,026</b>	<b>48,075</b>	<b>-49</b>		

Subjective Analysis	Annual Budget	Revised Budget	Full Year Actual	Variance (Adverse) / Favourable	Variance %
Employees	40,851	40,851	40,712	139	0.3%
Premises Related	4,575	4,575	5,106	-531	-11.6%
Supplies and Services	21,156	21,156	24,156	-3,000	-14.2%
Transport Related	7,661	7,661	8,036	-376	-4.9%
Support Services	1,137	1,137	1,129	8	0.7%
Third Party Payments	3,216	3,216	3,195	21	0.7%
Transfer Payments	47	47	173	-126	-266.4%
Depreciation and Impairment Losses	-6	-6	-6	0	0.0%
<b>Gross Expenditure</b>	<b>78,637</b>	<b>78,637</b>	<b>82,501</b>	<b>-3,865</b>	
Income	-30,610	-30,610	-34,426	3,816	-12.5%
<b>Net Expenditure</b>	<b>48,026</b>	<b>48,026</b>	<b>48,075</b>	<b>-49</b>	

RENFREWSHIRE COUNCIL						
REVENUE BUDGET MONITORING OUTTURN REPORT 2019/2020						
1 April 2019 to 31 March 2020						
COMMUNITIES, HOUSING & PLANNING						
Objective Analysis	Annual Budget	Revised Budget	Full Year Actual	Variance (Adverse) / Favourable	Variance %	Note
HRA	0	0	0	0	0.0%	See main report
Other housing	6,446	6,446	6,912	-466	-7.2%	Mainly attributable to staff turnover
Planning	596	596	-167	763	128.0%	Significant one-off planning fee income received
Communities & Public Protection	5,581	5,581	5,335	246	4.4%	Mainly attributable to staff turnover
<b>Total</b>	<b>12,623</b>	<b>12,623</b>	<b>12,080</b>	<b>543</b>		

Subjective Analysis	Annual Budget	Revised Budget	Full Year Actual	Variance (Adverse) / Favourable	Variance %
Employees	17,164	17,164	16,671	493	2.9%
Premises Related	16,006	16,006	16,721	-715	-4.5%
Transport Related	240	240	245	-5	-2.1%
Supplies and Services	3,258	3,258	3,321	-63	-1.9%
Third Party Payments	363	363	363	0	0.0%
Transfer Payments	69,502	69,502	60,051	9,451	13.6%
Support Services	3,867	3,867	3,893	-26	-0.7%
Loan repayments	21,286	21,286	24,866	-3,580	-16.8%
<b>Gross Expenditure</b>	<b>131,686</b>	<b>131,686</b>	<b>126,131</b>	<b>5,555</b>	
Income	-119,063	-119,063	-114,051	-5,012	4.2%
<b>Net Expenditure</b>	<b>12,623</b>	<b>12,623</b>	<b>12,080</b>	<b>543</b>	

RENFREWSHIRE COUNCIL						
REVENUE BUDGET MONITORING OUTTURN REPORT 2019/2020						
1 April 2019 to 31 March 2020						
FINANCE AND RESOURCES						
Objective Analysis	Annual Budget	Revised Budget	Full Year Actual	Variance (Adverse) / Favourable	Variance %	Note
Finance and Resources Directorate	(633)	(472)	(996)	525	-111.2%	Variance is due to Misc Property Costs Underspend.
Audit, Risk and Insurance	541	585	526	59	10.1%	Variance is due to recharge income, together with underspends on supplies and external services.
Change Fund	0	2,278	2,284	(6)	-0.2%	
Corporate Governance	3,280	3,391	3,203	188	5.5%	Variance is due to staffing turnover/part year vacancies, together with an over-recovery on licencing income.
Customer and Business Services	15,971	14,678	13,914	764	5.2%	Variance attributable to: additional Statutory Addition income, DWP grant income and underspends on Supplies
Finance	3,197	3,426	3,402	24	0.7%	
HR, Transformation and Organisational Development	2,401	2,456	2,456	(0)	0.0%	
ICT Services (including Business World)	6,304	8,200	9,604	(1,403)	-17.1%	Variance predominantly relates to ICT/BW development and staff costs; balance attributable to telephony costs (mobile and desk based)
Property Services	229	634	776	(142)	-22.4%	FY variance relates to Contractor costs incurred, but not recovered via fee recharges.
Corporate Social Care	845	824	836	(13)	-1.6%	
Tackling Poverty	0	31	26	5	16.1%	
<b>Total</b>	<b>32,135</b>	<b>36,031</b>	<b>36,030</b>	<b>1</b>		

Subjective Analysis	Annual Budget	Revised Budget	Full Year Actual	Variance (Adverse) / Favourable	Variance %
Employees	31,321	34,714	34,538	176	0.5%
Premises Related	2,517	2,597	2,049	547	21.1%
Transport Related	82	79	109	(31)	-38.6%
Supplies and Services	6,608	7,703	9,525	(1,823)	-23.7%
Third Party Payments	1,382	1,495	1,494	1	0.1%
Transfer Payments	676	702	738	(36)	-5.1%
Support Services	1,573	620	562	58	9.4%
Depreciation & Impairment Losses	3	0	0	0	
<b>Gross Expenditure</b>	<b>44,161</b>	<b>47,909</b>	<b>49,015</b>	<b>-1,106</b>	
Income	(12,026)	(11,879)	(12,986)	1,107	-9.3%
<b>Net Expenditure</b>	<b>32,135</b>	<b>36,031</b>	<b>36,030</b>	<b>1</b>	

<b>RENFREWSHIRE COUNCIL</b>
<b>REVENUE BUDGET MONITORING OUTTURN REPORT 2019/2020</b>
<b>1 April 2019 to 31 March 2020</b>
<b>MISCELLANEOUS SERVICES</b>

Subjective Analysis	Annual Budget	Revised Budget	Full Year Actual	Variance (Adverse) / Favourable	Variance %	Notes
Employees	10,363	10,363	10,985	-622	-6.0%	Underspend on NDR and council tax payments
Premises Related	1,076	1,076	273	803	74.6%	
Transport Related	6	6	1	5	83.3%	
Supplies and Services	1,071	1,071	3,984	-2,913	-272.0%	Variance predominantly due to increased insurance provision requirements, also includes transformation programme support, and legal fees
Third Party Payments	484	484	130	354	73.1%	
Transfer Payments	871	871	967	-96	-11.0%	
Support Services	1,095	1,095	766	329	30.0%	
Depreciation and Impairment Losses	29,128	29,128	28,814	314	1.1%	
<b>Gross Expenditure</b>	<b>44,094</b>	<b>44,094</b>	<b>45,920</b>	<b>-1,826</b>		
Income	-13,056	-13,056	-13,888	832	-6.4%	includes CT over-recovery
<b>Net Expenditure</b>	<b>31,038</b>	<b>31,038</b>	<b>32,032</b>	<b>-994</b>	<b>-3.2%</b>	