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## Performance and Resources Committee

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Date of Meeting	Wednesday, 16 March 2022
Paper Title	GCRB Costs – 2021-22
Agenda Item	10
Paper Number	PRC4-E
Responsible Officer	Jim Godfrey, Finance & Resources Director
Status	Disclosable
Action	For Noting

### 1. Executive Summary

- 1.1. The attached report compares actual expenditure for the first quarter of the academic year against the GCRB budget for 2021-22.

### 2. Recommendations

- 2.1. The Committee is asked to note progress against the GCRB Budget for 2021-22.

### 3. GCRB Running Costs 2021-22

3.1. The table below provides a summary of forecast income and expenditure for 2021-22. It provides a comparison of half-year position with the budget and latest forecast.

	Period ending 31 January 2022		Revised Forecast 2021-22		Original Budget 2021-22	
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Income</b>						
Allocated from Regional Grant	235		470		470	
<b>Total</b>		<b>235</b>		<b>470</b>		<b>470</b>
<b>Expenditure</b>						
Staffing	157		315		315	
Board Costs	45		94		94	
Audit	15		36		32	
Other	9		22		22	
<b>Total</b>		<b>226</b>		<b>467</b>		<b>463</b>
Surplus/(Deficit)		<b>9</b>		<b>3</b>		<b>7</b>

3.2. The running costs for the first half of the financial year are slightly below forecast but the latest forecast for 2021-22 is consistent with the original budget.

#### 4. GCRB Programme Costs 2021-22

4.1. The regional Programme of Action is part of the Outcome Agreement for 2021-22. The cost of delivering next year's programme are outlined in the table below:

	Period ending 28 January 2022		Revised Forecast 2021-22		Original Budget 2021-22	
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Income</b>						
Allocated from Regional Grant	143		286		286	
SFC Strategic Funding	209		316		201	
Brought forward funding	0		60		60	
<b>Total</b>		<b>352</b>		<b>662</b>		<b>547</b>
<b>Expenditure – Strategic Funding</b>						
Young Enterprise Scotland	128		171		201	
Gaelic	18		18		0	
Child Poverty	64		127		0	
<b>Expenditure</b>						
Action 4 Children	36		72		72	
Action 4 Children Extension <sup>1</sup>	0		28		0	
Young Enterprise Scotland Extension	12		12		0	
ESOL	48		96		96	
Regional Review	0		0		72	
Togetherall	0		14		0	
Mental Health	0		10		10	
Climate Change/Sustainability	33		88		100	
<b>Total</b>		<b>339</b>		<b>636</b>		<b>551</b>
Surplus/(Deficit)		<b>13</b>		<b>26</b>		<b>(4)</b>

4.2. The following variations to the regional Programme of Action are highlighted:

##### Income

- **SFC strategic funding** – has increased, primarily due to an expansion of the project with Young Enterprise Scotland. This project is funded at a higher level until 31 March 2022. A further application for funding has been submitted at the beginning of 2022. The forecast income will increase if, and when, the application is approved. Strategic funding has also increased as a result of the Child Poverty project being extended for a second year (into 2021-22), together with an additional allocation of funding for the provision of Gaelic studies.
- **Brought forward funding** – it has not been necessary to utilise the brought forward funding during the first half of the year.

<sup>1</sup> Project extension is to be considered as a separate item on the agenda

## Expenditure

- **Action 4 Children Extension** – the extension of this project is to be considered by this Committee as a separate item on the agenda.
- **Young Enterprise Scotland** – expenditure is matched by the additional strategic funding but is only shown until 31 March 2022. The extension to the project was approved by the Executive Director and reported to the Board as a delegated decision.
- **Child Poverty** – the project has been extended and, as a result, expenditure is in line with the project proposal.
- **Gaelic** – this additional expenditure on this project is matched by the extra strategic funding.
- **Regional Review** – the budget has not been utilised to date and there are no indications that it will be required in the remainder of the financial year.
- **Togetherall** – this expenditure reflects the extension of the on-line mental health support service for the remainder of the academic year (as approved by the GCRB Executive Director within the scheme of delegation).
- **Mental Health** – there is some uncertainty as to whether this project will take place as planned. The potential expenditure has been retained in the forecast.
- **Climate Change/Sustainability** – expenditure has been incurred on staff costs. However, the projects delivered to date have not required significant additional investment beyond the commitment of staff.

### **5. Risk and Compliance Analysis**

- 5.1.** There are no specific risks associated with this report. The delivery of the regional programme of action addresses key elements of the strategic plan and mitigates some of the regional risks.

### **6. Financial and Resource Analysis**

- 6.1.** The financial implications associated with the 2021-22 budget are set out in the body of the report.

### **7. Equalities Implications**

- 7.1.** There are no equalities implications as a direct result of this report.

### **8. Learner Implications**

- 8.1.** The resources utilised for the purpose of GCRB, and the regional Programme of Action, contribute to the achievement of the agreed learner outcomes in 2021-22.