
Performance and Resources Committee

Date of Meeting	Wednesday, 8 June 2022
Paper Title	GCRB Costs – 2021-22
Agenda Item	9
Paper Number	PRC6-F
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 third 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 30 April 2022		Revised Forecast 2021-22		Original Budget 2021-22	
	£'000	£'000	£'000	£'000	£'000	£'000
Income						
Allocated from Regional Grant	353		470		470	
Reallocated from Programme Budget	20		20		0	
Total		373		490		470
Expenditure						
Staffing	236		315		315	
Board Costs	72		114		94	
Audit	21		35		32	
Other	13		22		22	
Total		342		486		463
Surplus/(Deficit)		31		4		7

3.2. The funds reallocated from the Programme Budget reflect the decision of the Board on 25 April 2022. These additional funds are matched by the anticipated expenditure on Board Costs relating to legal advice, the investigation and interim Board Secretary.

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 30 April 2022		Revised Forecast 2021-22		Original Budget 2021-22	
	£'000	£'000	£'000	£'000	£'000	£'000
Income						
Allocated from Regional Grant	215		286		286	
SFC Strategic Funding	284		316		201	
Brought forward funding	45		60		60	
Reallocation to Running Costs	(20)		(20)		0	
Total		524		642		547
Expenditure – Strategic Funding						
Young Enterprise Scotland	171		171		201	
Gaelic	18		18		0	
Child Poverty	95		127		0	
Expenditure						
Action 4 Children	72		72		72	
Action 4 Children Extension ¹	28		28		0	
Young Enterprise Scotland Extension	12		12		0	
ESOL	72		96		96	
Regional Review	0		0		72	
Togetherall	14		14		0	
Mental Health	0		0		10	
Climate Change/Sustainability	48		78		100	
Total		530		616		551
Surplus/(Deficit)		(6)		26		(4)

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 the application is approved and the project is funded via GCRB. 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.

¹ Project extension is to be considered as a separate item on the agenda

Expenditure

- **Action 4 Children Extension** – the extension of this project was agreed at the previous meeting of this committee.
- **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 will not be required in the remainder of this 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** – no expenditure is anticipated in the current financial year.
- **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 time.

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.
- 5.2. There are no legal implications as a direct result of this report.

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.