

# **North Somerset Council**

## **REPORT TO THE CHILDREN AND YOUNG PEOPLE'S SERVICES POLICY AND SCRUTINY PANEL**

**DATE OF MEETING: 24 JANUARY 2019**

**SUBJECT OF REPORT: MONTH 8 CHILDREN'S SERVICES BUDGET MONITOR**

**TOWN OR PARISH: ALL**

**OFFICER/MEMBER PRESENTING: FINANCE BUSINESS PARTNER (PEOPLE AND COMMUNITIES)**

**KEY DECISION: NO**

### **RECOMMENDATIONS**

- i. That the Panel notes the forecast 2018/19 spend against budget for children's services and the risks and opportunities associated with the medium-term position.

### **1. SUMMARY OF REPORT**

- 1.1 This report summarises and discusses the 2018/19 forecast spend against budget for children's services, highlighting key variances, movements and contextual information. It provides further details and an update on the month 7 report that was received by the Executive on 4 December 2018. The Executive meeting on 5 February will receive a further update for month 9.
- 1.2 The report also makes reference to the principles and processes associated with the setting of the 2019/20 budget.

### **2. POLICY**

- 2.1 The Council's budget monitoring is an integral feature of its overall financial processes, ensuring that resources are planned, aligned and managed effectively to achieve successful delivery of its aims and objectives. Revenue and capital budgets are set within the context of the council's medium term financial planning process, which supports the adopted Corporate Plan 2015 to 2019.

### 3. DETAILS

#### Overall position

- 3.1 The overall forecast year end position for Children's Services after use of earmarked reserves is net expenditure of £29.742m compared to a budgeted amount of £27.890m, giving a projected overspend of **£1.852m** (6%). This position represents an improvement of £169k when compared with the month 4 position reported to this Panel, and compares well against an overspend of £2.970m in 2017/18.
- 3.2 Whilst some growth was applied to the Children's Services budgets in 2018/19, this has not proven sufficient to close the gap between the budget and the projected demand. The main areas of projected overspend are as follows and discussed in more detail in the following paragraphs:-

	<b>Projected Variance £000s</b>
Placements for looked after children	810
Disabled Children's Services	256
Legal Costs / Court Fees (looked after children)	138
Leaving Care Support	121
Education Inclusion Service	136
Children's Centres and Nurseries	105
MTFP savings not yet identified (ESG savings)	102
Staffing Costs	(163)

#### 3.3 Placements for looked after children - £810k Adverse

Expenditure on looked after children's placements continues to be under pressure. Whilst net budget growth of £750k was provided in the current year (£1.6m of growth and £850k of savings), it is worth remembering that the final overspend in 2017/18 in this area was £2.2m due to increases in demand in the latter months of the financial year. **The current forecast overspend on placements of £810k currently represents an actual reduction in spend from last year of around £680k as can be seen below.**

	<b>2017/18</b>	<b>2018/19</b>	<b>Change</b>
Budget	7,808,590	8,561,090	752,500
Spend	10,050,701	9,371,136	-679,565
Variance	2,242,111	810,046	-1,432,065

The forecast overspend is based on current placement data, plus a provision for some additional future placements, although it is difficult to estimate these with a high level of accuracy and there is a likelihood that this forecast could fluctuate.

In general terms, in relation to the numbers of placements, there is little movement between the forecast position for 2018/19 compared with 2017/18 (2% increase), the most significant change being a reduction in expensive parent and baby assessment placements, a movement from IFAs to in-house placements, and an increase in lower cost placements such as kinship. Overall, placement numbers are relatively stable.

Significant work has been done to gain a better understanding of the activity and unit costs associated with the various placement types.

The Children's Transformation Programme is designed to address some of these issues. A Programme Board is in place and has identified the following workstreams:

- Visioning;
- Culture and Workforce
- Early Intervention; and
- Commissioning, governance and financial management

Detailed scoping of each of these workstreams is underway with priority given to those that will underpin MTFP savings proposals. In 2019/20, the priorities for savings will be the Residential Step-Down programme, which is designed to move appropriate children who are currently in residential care into foster care, and a reduction in staffing costs.

In the meantime, the Edge of Care Social Impact Bond (SIB), should, over time, continue to address some of this financial pressure. Early analysis indicates that the number of children aged 10 and over coming into care under Section 20 of the Children Act 1989 in 2018/19 (April to August) has reduced by over 60% when compared with 2016/17.

A detailed analysis of the activity and unit costs in relation to children's placements is shown at Appendix 2.

### 3.4 Disabled Children's Services - £252k Adverse

The overspend is broken down as follows:

Function	Budget	Forecast	Variance
Direct Payments	308,740	521,330	212,590
Respite	227,910	310,050	82,140
Sitting Service	24,570	42,268	17,698
Professional Carers	0	17,143	17,143
Individual complex packages of care	241,450	163,479	-77,971
<b>Total</b>	<b>802,670</b>	<b>1,054,270</b>	<b>251,600</b>

Year on year the service is taking on more disabled children on caseloads and this demand is thought to be primarily driven by increased parent expectation, improved medical diagnostics and demographic factors. As summarised in the table below, despite a £139k budget increase, the 18/19 forecast reflects an increase in spend from 17/18 of £238k.

	2017/18	2018/19	Change
Budget	664,170	802,670	138,500
Spend	816,275	1,054,270	237,995
Variance	152,105	251,600	99,495

24 children (14%) have high cost packages which account for more than half of the spend. These children have complex needs and the service is providing more intensive

support to keep them at home. This, coupled with higher than normal rates being charged by care agencies for these cases, is also a driving factor in the increasing cost.

The above is anecdotal at this stage and further work is required to validate these assumptions, in particular to gain a better understanding of the activity and unit costs. There are proposed mitigations under consideration such as the review of CCG contribution for CHC cases and developing the sitting service. If, as it appears, this budget pressure is sustained, growth in a future MTFP will need to be considered.

### 3.5 Nurseries and Children's Centres - £105k Adverse

#### Nurseries

Ashcombe and Littlewaves nurseries have a projected £62k shortfall in nursery fee income and an analysis of prior years indicates that this is a historic budgeting issue. Early Birds Nursery is also projected to have a £21k shortfall on income due to the delayed expansion, and the nursery is not expected to start offering additional places until February 2019. The table below shows the trend of income received vs budget for all three nurseries over the last few years:

	<b>Budget</b>	<b>Income</b>	<b>Variance</b>	
2018/19	-934,360	-851,447	82,913	-9%
2017/18	-895,521	-843,206	52,315	-6%
2016/17	-915,520	-869,341	46,179	-5%
2015/16	-978,392	-837,056	141,336	-14%
Average	-930,948	-850,263	80,686	-9%

#### Children's Centres

The overspend is mainly driven by a shortfall in savings of £40k, majority of which is staffing related and is due to delayed implementation of the savings in year. In 19/20 the full year impact of savings should be realised and hence fully achieved.

### 3.6 Leaving Care Support - £121k Adverse

A detailed finance review will be undertaken to fully understand the budget basis and coding of expenditure for this service; it is likely that there may be offsetting favourable variances in other areas such as fostering.

### 3.7 Vulnerable Learners Service (including Somerset transfer) - £136k Adverse

This over spend is predominantly historic and primarily linked to increasing demand for services. £100k additional funding is included in the 19/20 MTFP and this will help close the funding gap.

### **3.8 Legal Costs - £138k Adverse**

This relates to unavoidable prevention and support legal costs for looked after children (such as court fees, police disclosure fees and medical reports), and this budget has historically over spent year on year (16/17 120k and 17/18 90k). The current forecast reflects the year to date actual spend.

### **3.9 Staffing - £163k Favourable**

Much of the favourable variance relates to vacancies being held in the social work and locality teams, including Social Workers undertaking their Assessed and Supported Year in Employment (**ASYEs**) being placed into vacant established posts.

There are currently 11 agency staff who, on average, cost around 30% more than a permanent member of staff. The forecast also takes into account a gradual reduction in agency usage across all the teams with all agency ceasing in the locality teams by year end.

It is worthy of note that, in order to maintain a balanced budget in staffing costs, the 4% vacancy management target is also being met; this means that vacancies totalling the equivalent c. £500k are being held. The £50k management saving, which has not been attributed to any specific area, is also now reflected within the staffing position and hence being delivered.

### **3.10 Savings**

Proposed savings in 2018/19 are largely centred around targeted reductions in children's placements, changes at Children's Centres and Nurseries and other reductions to staffing and preventative services.

#### Placements

As described above, savings in placements costs are now materialising to some degree together with significant cost avoidance, although the current budget is still insufficient to meet demand. Initial analysis in relation to the SIB shows a significant reduction in the number of over 10s entering care under section 20. The impact of overall numbers of looked after children is less clear, with the current figure (229) similar to that experienced over the last two years. However, in more recent months, we have begun to see a reduction when compared with the peak experienced earlier in 2018 (237). It is too early to know whether this reduction will be sustained. It is possible that part of the reason for the sustained overall numbers of looked after children relates to an increase in the length of episodes in care, but more work needs to be done to verify this assumption.

#### Children's Centres and Nurseries

As highlighted above, savings have been fully identified however due to delayed implementation of staff changes and the expansion of Early Birds nursery there is a shortfall overall against the 18/19 target. It is expected that the savings will be fully achieved in 19/20 from the full year effect of staffing changes and the Early Birds expansion should be complete by February 2019.

## Other

Other savings are on track to be delivered, with the exception of further savings in relation to the cut to the Education Services Grant (ESG) which have yet to be identified.

### **3.12 Medium Term Planning**

The 2019/20 budget setting process will see a continuation of the principle of providing budget growth to close the gap caused by significant demand-led pressures. In addition, growth is proposed to be allocated to increase resources to improve services for children with SEND following the Joint Local Area Review of SEND Services.

<b>2019/20 Budget Growth Items</b>	<b>£000</b>
Inflation for pay and pensions	425
Inflation for energy costs	21
Re-base children's placement budgets aligned to cost and volume	1,300
Growth for inflation and demand pressures	1,250
Growth for services for children with Special Educational Needs	200
Growth for historical pressures in relation to the VLS	100
Growth for continued outcome payments associated with the Social Impact Bond	50
<b>TOTAL</b>	<b>3,346</b>

As described earlier, the Children's Transformation Programme is designed to address some of the underlying issues. In 2019/20, the priorities for savings are the Residential Step-Down project (£500k), which is designed to move appropriate children who are currently in residential care into foster care, and a reduction in staffing costs (£235k). Significant cost avoidance savings (£945k) associated with the Edge of Care Social Impact Bond (SIB), are also included in the MTFP.

The risks associated with the delivery of the Residential Step-Down project are worth noting – the project involves finding appropriate and cost effective placements for children with complex needs. The other main risks going forward include existing and sustained budget pressures, the potential impact of reductions in preventative services, the ability to recruit and retained experienced social work staff, the increasing needs of families with disabled children, the volatility associated with looked after children numbers and the availability of cost effective placements.

### **3.13 Schools & Dedicated School Grant (£2.675m projected deficit)**

The Dedicated Schools Grant is ring-fenced and is managed by the Strategic Schools Forum, (SSF). At the end of the 2017/18 financial year there was a deficit of £1.420m, which was transferred into an earmarked reserve rather than impact on the council's general fund balance. This was a reduction compared with the deficit at the end of 2016/17, which was £1.765m.

At their meetings in January and March 2018, the SSF continued to commit to removing the deficit over a 5-year period which is reflected in the 2018/19 budget that was set. However, whilst the deficit was planned to reduce during the current financial year, early monitoring indicates that the deficit could increase to a projected level of £2.675m by the year-end.

As shown in the table below and Appendix 3, this position is almost entirely reflective of an increase in demand in the High Needs Block, linked to children with special educational needs and disabilities (SEND). This demand is driven by an increasing number of children with SEND, increases in complexity of needs and insufficient specialist provision in the local area.

<b>Area</b>	<b>£000s</b>	<b>£000s</b>
Brought Forward deficit		<b>(1,420)</b>
Deficit recovery from DSG		<b>429</b>
Top Up Funding	(683)	
Out of Authority Placements	(673)	
Redundancy Payments	(134)	
SEND Equipment	(129)	
Rent for Alternative Provision	(65)	
		<b>(1,684)</b>
<b>Deficit to carry forward</b>		<b>(2,675)</b>

The deficit is not reflected within the Council's general fund balance, but will instead be incorporated within the DSG reserve when the accounts are closed, with the assumption that the SSF will continue to review the latest monitoring and re-visit their budget recovery plans to seek relevant mitigations. The 2019/20 schools budget setting process includes proposals for addressing high needs spending and for recovering the deficit over a period of time.

Whilst we are aware that this is an issue affecting many other councils across the country, the continuing deficit should be recognised as an underlying financial risk for the council as it could potentially fall onto the general fund at some point in the future should SSF not be able to deliver a full recovery plan. Should this occur, the council would need to call on its limited reserves in order to fund the deficit. It is worth noting that the Government has recently consulted local authorities in relation to clarifying the recovery and reporting of DSG deficits. In essence, the consultation indicates that the DfE expect authorities to recover deficits over a period of three years, or, at the very least, should be able to demonstrate how they will bring in-year spending in line with in-year resources within three years at most.

It is becoming clear that it is unlikely that the SSF will continue to agree to a continuation of the policy of transferring significant funding from the Schools' Block into the High Needs Block and the DfE is also likely to take a similar stance. As a result, the Council will need to identify measures to reduce spend in this area. Short term measures include the implementation of the review of top-up funding; medium term measures include the implementation the Specialist and Alternative Provision Review, which comprises a bid for a new Wave 13 SEMH Special School, the development of SEN hubs in existing schools and a potential new special school for children with complex physical needs.

## Appendix 1 - Children's Forecast Year End position

PEOPLE & COMMUNITIES - CHILDREN & YOUNG PEOPLE		REVISED BUDGET				PROJECTED OUT-TURN				PROJECTED VARIANCE			
		Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £
Family Support Services	Eifion Price	1,349,394	(468,580)	0	880,814	1,581,076	(436,780)	0	1,144,296	231,682	31,800	0	263,482
Locality Teams		4,116,847	(93,069)	0	4,023,778	4,184,044	(106,229)	0	4,077,815	67,197	(13,160)	0	54,037
Looked After Children		8,582,043	(289,913)	0	8,292,130	9,660,806	(259,762)	0	9,401,044	1,078,763	30,151	0	1,108,914
Children and Families (Adoption)		1,555,184	(167,525)	0	1,387,659	1,557,675	(159,500)	0	1,398,175	2,491	8,025	0	10,516
Social work		3,349,245	(61,000)	0	3,288,245	3,329,112	(91,000)	0	3,238,112	(20,133)	(30,000)	0	(50,133)
Youth Justice		1,036,802	(724,983)	0	311,819	1,034,574	(766,556)	(1,426)	266,592	(2,228)	(41,573)	(1,426)	(45,227)
<b>Support and Safeguarding</b>	<b>Sub total</b>	<b>19,989,515</b>	<b>(1,805,070)</b>	<b>0</b>	<b>18,184,445</b>	<b>21,347,287</b>	<b>(1,819,827)</b>	<b>(1,426)</b>	<b>19,526,034</b>	<b>1,357,772</b>	<b>(14,757)</b>	<b>(1,426)</b>	<b>1,341,589</b>
Pupil and communities	Eifion Price	351,004	(415,049)	0	(64,045)	326,418	(411,271)	0	(84,853)	(24,586)	3,778	0	(20,808)
Learning		31,000	0	0	31,000	28,000	0	0	28,000	(3,000)	0	0	(3,000)
Grants		20,090	(473,992)	0	(453,902)	20,090	(473,992)	0	(453,902)	0	0	0	0
Children's Services		2,060,206	(413,686)	0	1,646,520	2,116,050	(425,932)	0	1,690,118	55,844	(12,246)	0	43,598
Early Years		1,676,879	(1,201,423)	0	475,456	1,646,158	(1,108,940)	0	537,218	(30,721)	92,483	0	61,762
Special Education		1,308,483	(1,024,007)	0	284,476	1,401,398	(1,006,003)	0	395,395	92,915	18,004	0	110,919
<b>Learning and Achievement</b>	<b>Sub total</b>	<b>5,447,662</b>	<b>(3,528,157)</b>	<b>0</b>	<b>1,919,505</b>	<b>5,538,114</b>	<b>(3,426,138)</b>	<b>0</b>	<b>2,111,976</b>	<b>90,452</b>	<b>102,019</b>	<b>0</b>	<b>192,471</b>
Strategy	Mark Hughes	3,837,770	(1,252,533)	0	2,585,237	4,075,481	(1,236,577)	(4,220)	2,834,684	237,711	15,956	(4,220)	249,447
Strategy and Directorate		5,111,879	(180,000)	0	4,931,879	5,112,609	(118,283)	0	4,994,326	730	61,717	0	62,447
Other - Music		956,387	(956,387)	0	0	956,387	(956,387)	0	0	0	0	0	0
Other - Non music		378,704	(110,125)	0	268,579	384,320	(109,443)	0	274,877	5,616	682	0	6,298
<b>Strategy and Directorate</b>	<b>Sub total</b>	<b>10,284,740</b>	<b>(2,499,045)</b>	<b>0</b>	<b>7,785,695</b>	<b>10,528,797</b>	<b>(2,420,690)</b>	<b>(4,220)</b>	<b>8,103,887</b>	<b>244,057</b>	<b>78,355</b>	<b>(4,220)</b>	<b>318,192</b>
<b>P&amp;C - CHILDREN &amp; YOUNG PEOPLE TOTAL</b>		<b>35,721,917</b>	<b>(7,832,272)</b>	<b>0</b>	<b>27,889,645</b>	<b>37,414,198</b>	<b>(7,666,655)</b>	<b>(5,646)</b>	<b>29,741,897</b>	<b>1,692,281</b>	<b>165,617</b>	<b>(5,646)</b>	<b>1,852,252</b>



## Appendix 2 – Children’s Placements Activity and Unit Cost Data

	2018/19 budget	2018/19 forecast	2018/19 variance	2017/18 actual	change 2018/19 actual v 2017/18 actual
<b>In-house Fostering</b>					
- Numbers	104.04	103	-1.0420	96	7
- Average unit cost	£20,000	£20,350	£350	£18,917	£1,433
- Total Cost/Budget	£2,080,840	£2,096,032		£1,816,035	£279,997
- Variance		£15,192		-£400,805	
<b>Independent fostering</b>					
- Numbers	47.04	55.84	8.81	60.56	-4.72
- Average unit cost	£44,000	£42,881	-£1,119	£44,757	-£1,876
- Total Cost/Budget	£2,069,540	£2,394,499		£2,710,514	-£316,015
- Variance		£324,959		£596,974	
<b>Residential</b>					
- Numbers	14.01	17.75	3.74	16.25	1.71
- Average unit cost	£175,000	£172,455	-£2,545	£188,885	-£6,380
- Total Cost/Budget	£2,450,990	£3,061,072		£3,069,380	£230,229
- Variance		£610,082		£750,890	
<b>Kinship</b>					
- Numbers	32.00	37	5.00	31	6
- Average unit cost	£13,012	£10,903	-£2,109	£13,613	-£2,710
- Total Cost/Budget	£416,390	£403,421		£422,006	-£18,585
- Variance		-£12,969		£5,616	
<b>Parent &amp; Baby</b>					
- Numbers	2.86	1.73	-1.13	3.71	-1.98
- Average unit cost	£140,346	£76,398	-£63,948	£140,346	-£63,948
- Total Cost/Budget	£401,100	£132,169		£520,684	-£388,515
- Variance		-£268,931		£419,584	
<b>Special Guardianship</b>					
- Numbers	68.98	67.46	-1.52	69.00	-1.54
- Average unit cost	£7,758	£7,489	-£269	£7,758	-£269
- Total Cost/Budget	£535,120	£505,230		£535,306	-£30,076
- Variance		-£29,890		£50,186	
<b>Supported Living</b>					
- Numbers	3.11	4.41	1.30	4.25	0.16
- Average unit cost	£122,514	£103,522	-£18,992	£122,514	-£18,992
- Total Cost/Budget	£381,610	£456,533		£520,684	-£64,151
- Budget	£381,610				
- Variance		£74,923		£439,074	
<b>Secure Accommodation</b>					
- Numbers	0.63	0.91	0.28	1.27	-0.36
- Average unit cost	£359,128	£354,045	-£5,083	£359,128	-£5,083
- Total Cost/Budget	£225,500	£322,181		£456,092	-£133,911
- Budget	£225,500				
- Variance		£96,681		£380,592	
<b>TOTAL</b>					
- Numbers	273	288	15	282	6
- Average unit cost	£31,398	£32,527.37	£1,129	£35,636	-£3,108
- Total Cost	£8,561,090	£9,371,136	£810,046	£10,050,701	-679,565

### Appendix 3 - Schools Forecast Year End position

PEOPLE & COMMUNITIES - SCHOOLS	REVISED BUDGET				PROJECTED OUT-TURN				PROJECTED VARIANCE			
	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £
Delegated Funding	14,150,250	0	0	14,150,250	14,150,250	0	0	14,150,250	0	0	0	0
Provision for 2, 3 and 4 year olds	10,058,049	0	0	10,058,049	10,058,049	0	0	10,058,049	0	0	0	0
Retained Services	443,273	0	0	443,273	443,273	0	0	443,273	0	0	0	0
Learning Exchange	0	0	0	0	0	0	0	0	0	0	0	0
<b>Sub total</b>	<b>24,651,572</b>	<b>0</b>	<b>0</b>	<b>24,651,572</b>	<b>24,651,572</b>	<b>0</b>	<b>0</b>	<b>24,651,572</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Vulnerable Learners Service	1,014,914	0	0	1,014,914	1,149,074	0	0	1,149,074	134,160	0	0	134,160
Delegated Place Funding	3,691,709	0	0	3,691,709	3,691,709	0	0	3,691,709	0	0	0	0
Out of Authority Placements	4,000,000	0	0	4,000,000	4,673,317	0	0	4,673,317	673,317	0	0	673,317
Top-up Funding	11,171,015	0	0	11,171,015	11,854,017	0	0	11,854,017	683,002	0	0	683,002
Other Intensive Support for Vulnerable Learners	1,663,378	0	0	1,663,378	1,857,545	0	0	1,857,545	194,167	0	0	194,167
<b>Sub total</b>	<b>21,541,016</b>	<b>0</b>	<b>0</b>	<b>21,541,016</b>	<b>23,225,662</b>	<b>0</b>	<b>0</b>	<b>23,225,662</b>	<b>1,684,646</b>	<b>0</b>	<b>0</b>	<b>1,684,646</b>
Strategic Management & Centrally Administered	617,218	0	0	617,218	617,218	0	0	617,218	0	0	0	0
Prudential Borrowing	632,704	0	0	632,704	632,704	0	0	632,704	0	0	0	0
Contingency	591,444	0	0	591,444	591,444	0	0	591,444	0	0	0	0
Unallocated DSG contingency	0	0	427,458	427,458	0	0	427,458	427,458	0	0	0	0
<b>Sub total</b>	<b>1,841,366</b>	<b>0</b>	<b>427,458</b>	<b>2,268,824</b>	<b>1,841,366</b>	<b>0</b>	<b>427,458</b>	<b>2,268,824</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
De-delegations - business rates	0	0	0	0	0	0	0	0	0	0	0	0
De-delegations - insurance	0	0	0	0	0	0	0	0	0	0	0	0
De-delegations - other	0	0	0	0	0	0	0	0	0	0	0	0
<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Dedicated Schools Grant	0	(48,463,037)	0	(48,463,037)	0	(48,463,037)	0	(48,463,037)	0	0	0	0
Schools Reserves	0	0	0	0	0	0	0	0	0	0	0	0
Sickness Pooling and Heavy Equipment Reserves	0	0	0	0	0	0	0	0	0	0	0	0
Dedicated Reserve	0	0	1,625	1,625	0	0	(1,683,021)	(1,683,021)	0	0	(1,684,646)	(1,684,646)
<b>Sub total</b>	<b>0</b>	<b>(48,463,037)</b>	<b>1,625</b>	<b>(48,461,412)</b>	<b>0</b>	<b>(48,463,037)</b>	<b>(1,683,021)</b>	<b>(50,146,058)</b>	<b>0</b>	<b>0</b>	<b>(1,684,646)</b>	<b>(1,684,646)</b>
<b>P&amp;C - SCHOOLS TOTAL</b>	<b>48,033,954</b>	<b>(48,463,037)</b>	<b>429,083</b>	<b>(0)</b>	<b>49,718,600</b>	<b>(48,463,037)</b>	<b>(1,255,563)</b>	<b>(0)</b>	<b>1,684,646</b>	<b>0</b>	<b>(1,684,646)</b>	<b>0</b>

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