

# **North Somerset Council**

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

**DATE OF MEETING: 24 OCTOBER 2019**

**SUBJECT OF REPORT: MONTH 5 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 2019/20 forecast 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 2019/20 estimated spend against budget for children's services, highlighting key variances, movements and contextual information. It provides further details on the month 5 report that is due to be presented to the Executive on 23 October 2019.
- 1.2 The report also makes reference to the principles and outcomes associated with the setting of the 2020/21 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 year end position for Children's Services after use of earmarked reserves is net expenditure of £30.067m compared to a budgeted amount of £28.929m, giving a projected overspend of **£1.138m** (3.9%). This position represents a small increase when compared with the month 4 position reported to the Executive, but compares well against an overspend of £1.844m in 2018/19.
- 3.2 Some significant growth was applied to the Children's Services budgets in 2019/20 and this has largely closed the gap between the budget and the demand for placements for looked after children, although some growth in numbers and costs is now beginning to materialise. However, historic cost pressures continue in other areas such as adoptions, children's centres and early years nursery provision, legal costs, support to families with disabled children and education related services.
- 3.3 The main areas of projected overspend are as follows and discussed in more detail in the following paragraphs. It is worth noting that much of the overspend relates to pressures that are either unavoidable or very difficult to control. Some mitigation has been achieved by controlling expenditure on staffing.

	<b>P5 Forecast Variance £000s</b>
Placements for looked after children	139
Adoption Inter Agency Fees	255
Prior Year Unidentified MTFP Savings	100
Legal Costs (children looked after)	125
Children's Centres and Early Years Provision	109
Capita One SIMS Licences Contract	92
Disabled Children's Services	52
Other	266
<b>Total</b>	<b>1,138</b>

#### Placements - £139k Adverse

- 3.5 Net budget growth of £1.105m was provided in the current year (£2.550m of growth and £1.445m of savings); the forecast overspend on placements of £139k currently represents an increase in spend from the previous year of around £247k (2.6%) as can be seen below:

	<b>2018/19</b>	<b>2019/20</b>	<b>Change</b>
Budget	8,561,090	9,666,089	1,104,999
Spend	9,557,254	9,804,644	247,390
Variance	996,164	138,555	(857,609)

- 3.6 In general terms, in relation to the numbers of placements, there is little overall movement (2.1%) between the position for 2019/20 compared with 2018/19. The most significant changes reflect a reduction in residential placements, in part due to the so far successful implementation of the Step-Down programme, although a forecast overspend remains given the increase in average unit costs of those remaining placements. There has also been an increase in independent fostering as a result of the increase in children looked after experienced at the beginning of this calendar year. The reduction seen in 2018/19 in kinship and parent and baby assessment placements has been sustained, and it is also worthy of note that there are currently no secure accommodation placements. Significant work has been done to gain a better understanding of the activity and unit costs associated with the various placement types. It is worth noting however, that, since the end of this monitoring period, the number of children looked after has increased from 238 to 252. If this increase is sustained, this could lead to additional costs in region of £250,000 in the current year and £500,000 in a full year, although this depends on the placement type.
- 3.7 The Children's Transformation Programme is designed to address some of these issues. In 2019/20, the priorities for savings are the Step-Down project, which is designed to move appropriate children who are currently in residential care back into family settings, and a reduction in staffing costs. Evaluation of the Step-Down project so far indicates that savings of around £417k have been achieved for the 2019/20 financial year.
- 3.8 The Edge of Care Social Impact Bond (SIB), which is discussed elsewhere on this agenda, also continues to address some of this financial pressure by mitigating future increases in costs. 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 has reduced by 55% when compared with 2016/17.
- 3.9 A detailed analysis of the activity and unit costs in relation to children's placements is shown at Appendix 2.

### **Adoption Inter Agency Fees - £255k Adverse**

- 3.10 The interagency fee is a nationally agreed mechanism for covering the costs incurred in the preparation, approval and matching of prospective adopters, and the support provided during the first 12 months of a placement. This includes placements made by other local authorities, regional adoption agencies and voluntary adoption agencies. The budget has a history of overspending as illustrated in the table below.

Type	Provider Type	2016/17			2017/18			2018/19			2019/20		
		Budget £	Actual £	Variance £	Budget £	Actual £	Variance £	Budget £	Actual £	Variance £	Budget £	Forecast £	Variance £
Expenditure	Adoption West Local Authority		86,173			124,480			128,000			261,000	
	Other Local Authority		110,500			15,750			43,000			58,000	
	Voluntary Adoption Agency		244,600			86,237			157,628			31,620	
<b>Expenditure Total</b>		<b>95,528</b>	<b>441,273</b>	<b>345,745</b>	<b>74,259</b>	<b>226,467</b>	<b>152,208</b>	<b>92,525</b>	<b>328,628</b>	<b>236,103</b>	<b>92,525</b>	<b>350,620</b>	<b>258,095</b>
Income	Adoption West Local Authority		(49,500)			(88,834)			(80,317)			(163,666)	
	Other Local Authority		(181,400)			(72,100)			(36,000)			(9,000)	
	Voluntary Adoption Agency		(45,000)										
	DfE Grant		(179,667)										
<b>Income Total</b>		<b>(166,733)</b>	<b>(455,567)</b>	<b>(288,834)</b>	<b>(167,525)</b>	<b>(160,934)</b>	<b>6,591</b>	<b>(167,525)</b>	<b>(116,317)</b>	<b>51,208</b>	<b>(169,615)</b>	<b>(172,666)</b>	<b>(3,051)</b>
<b>Grand Total</b>		<b>(71,205)</b>	<b>(14,294)</b>	<b>56,911</b>	<b>(93,266)</b>	<b>65,533</b>	<b>158,799</b>	<b>(75,000)</b>	<b>212,311</b>	<b>287,311</b>	<b>(77,090)</b>	<b>177,954</b>	<b>255,044</b>

Change from prior year  
% 101,888 179% 128,512 81% (32,267) -11%

3.11 The 2019/20 forecast position is based on information from last year and is expected to improve. The newly formed regional adoption agency Adoption West has only been operational since March 2019 and activity information is still being reviewed to inform more robust forecasting. The increase in net spend over the years is explained by the following key three factors:

- The ending of DfE funding for hard to place children
- An increase in VAA charges in 2018/19 (from £27k to £31k for one child and from £43k to £50k for two children). A further 2% increase has been applied from 1<sup>st</sup> April 2019.
- An increase in the number of adoption placements made outside North Somerset or through a VAA.

3.12 These budgets are earmarked to transfer to Adoption West. However, due to the significant financial risk associated with the budgets, the Adoption West Board of Directors agreed to temporarily remove this element from the initial transfer. The six Adoption West local authorities are in the process of jointly reviewing the activity and costs to inform the future decision around the budgets transferring.

3.13 Whilst these costs are increasing, it is worth noting that placing a child for adoption, is much more cost effective than keeping a child in foster or residential care, as well as providing an enduring family relationship and better outcomes for those children. As a result, the increasing costs in this area are offset by reduced costs elsewhere in the budget.

### **Children's Centres and Early Years Provision - £109k Adverse**

3.14 Overall the position has improved by £102k since period 4 (£66k from the revised income forecast for Early Birds Nursery and £36k revised staffing forecasts across all areas). A breakdown of the financial position highlighting the key budgets is detailed below:

Function	Budget £	Actual £	Variance £
LEA Early Years Nursery Provision	77,525	160,373	82,848
Children's Centres	1,649,114	1,676,221	27,107
Other (Early Years)	318,199	317,545	(654)
<b>Total</b>	<b>2,044,838</b>	<b>2,154,139</b>	<b>109,301</b>

3.15 The adverse position is primarily driven by a shortfall in projected Nursery income, when compared with the budget. The table below provides an overview of the income position over the last few years and is discussed in the paragraphs below.

	CBZ101 - Early Birds			CBZ031 - Ashcombe			CID216 - Little Waves			Grand Total		
	Budget	Income	Variance	Budget	Income	Variance	Budget	Income	Variance	Budget	Income	Variance
	£	£	£	£	£	£	£	£	£	£	£	£
2019/20	(715,919)	(713,959)	1,960	(274,380)	(201,043)	73,337	(127,671)	(88,448)	39,223	(1,117,970)	(1,003,450)	114,520
2018/19	(536,809)	(466,142)	70,667	(273,720)	(222,783)	50,937	(123,831)	(111,991)	11,840	(934,360)	(800,916)	133,444
2017/18	(498,781)	(502,115)	(3,334)	(272,370)	(239,292)	33,078	(124,370)	(97,457)	26,913	(895,521)	(838,864)	56,657
2016/17	(498,780)	(518,297)	(19,517)	(287,370)	(242,299)	45,071	(129,370)	(117,123)	12,247	(915,520)	(877,719)	37,801
2015/16	(467,263)	(502,038)	(34,775)	(305,929)	(250,337)	55,592	(205,200)	(129,607)	75,593	(978,392)	(881,982)	96,410

### 3.16 Ashcombe and Little Waves Nurseries

The majority of children in both of these nurseries are children in need and their nursery places subsidised. The shortfall in income is mainly due to that Government funding for subsidised places (2 and 3 year olds, 15 hours FEE, 30 hours) is lower than private paying fees (£3.85 vs average £6.70) and historically the budgets have not been adjusted to align to this reduction. In addition, the amount of top up funding received for children with SEND may not always cover the additional support costs.

### 3.17 Early Birds Nurseries

Following a detailed review of the income forecasts Early Birds is now on target to meet the income target, which includes £70k additional income arising from the planned expansion, which formed part of the 2019/20 Medium Term Financial Plan. The favourable change is due to the following:

- Increased uptake of places from September (average 17 new children).
- An increase in fees from November.
- Additional charge for meals provided by the nursery from November.

Overall every effort is being made by the leadership team to be creative about how to keep expenditure as low as possible and income as high as possible. In addition to the changes noted above at Early Birds, fixed term bank staff have been recruited with effect October to reduce agency usage and costs across all nurseries.

Future plans, depending on OFSTED outcomes, might also enable the Service to charge other settings and the Early years sector for advice and support around best practice. This would be an ambitious plan to be a 'centre of excellence' across all 3 nurseries, but it is being explored to support sustainability.

### 3.18 Legal Costs - £125k Adverse

This relates to unavoidable prevention and support legal costs for looked after children (such as court fees, police disclosure fees and assessment and medical reports) and this budget has historically over spent year on year (16/17 - 120k, 17/18 - 90k and 18/19 - £167k). A review of the expenditure is ongoing to identify potential areas where costs can be reduced, but significant mitigation is unlikely.

### 3.19 **Capita One SIMS Licences Contract - £92k Adverse**

This is a service provided to maintained schools requiring SIMS licences and the schools are recharged for the cost. Part of the overspend (£30k) is due to that over time the number of maintained schools has reduced due to academisation and hence the level of income received has also reduced correspondingly; however, the contract costs between Agilisys and Capita have remained at the original value. Discussions are underway to resolve this contract issue during 19/20. The rest of the cost pressure (£62k) is mainly due to historic budgeting issues.

## MITIGATION

### 3.20 **Staffing - £90k Favourable**

Whilst the Directorate as a whole is forecasting an overspend, where possible, staffing costs are being contained in order offset overspending in other areas. It is also worth noting that spend on agency staff in the last few years has reduced as follows, with the current estimated spend in 19/20 representing a 78% reduction when compared with 2016/17:

<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20 est.</b>
£1,700,734	£1,158,238	£846,913	£377,039

## SAVINGS

- 3.21 Targeted savings in 2019/20 are largely centred around targeted reductions in children's placements, changes at Children's Centres and Nurseries and staffing reductions

### Placements

- 3.22 As described above, savings in placements costs are materialising to some degree together with significant cost avoidance, although the 2019/20 budget does not appear to be sufficient to meet growing demand. Initial analysis in relation to the SIB shows a significant reduction in the number of over 10s entering care under section 20. However, there has been an increase in the number of looked after children since the last quarter of 2018/29, with the current figure of 252 being much higher than the average over the last three years. The trend of numbers of looked after children is shown in Appendix 3.

### Other

- 3.23 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 given the need to continue to provide statutory education services beyond those that were historically funded by the ESG.

## MEDIUM TERM FINANCIAL PLANNING

- 3.24 the Council has begun its medium term financial planning for 2020/21 and beyond. One of the principles that it will continue to follow, especially in view of the additional government funding for social care, will be to close the gap between the budget and the projected spend, particularly in those areas where demand is most difficult to manage. It is expected that the key areas of overspend detailed in this report will feature in terms of budget growth.

### EDUCATION – DEDICATED SCHOOLS GRANT (£2.622m projected deficit)

- 3.25 The Dedicated Schools Grant is a ring-fenced grant, which must be used in support of the school budget. The majority of the funding is for academies and is paid direct to them by the DfE using the formula agreed by the Strategic Schools Forum (SSF) for funding all schools in North Somerset, whether they been maintained or not.

The 2019/20 grant totals c. £159m and is split into four “blocks” as follows. The grant received by the Council is payable after deductions for academies recoupment and high needs places funded direct by the Education and Skills Funding Agency (ESFA)

<b>Block</b>	<b>DSG before deductions £m</b>	<b>DSG after deductions £m</b>
Schools	122.519	14.371
Early Years	10.752	10.752
Central Services	2.115	2.115
High Needs	23.969	20.595
<b>TOTAL</b>	<b>159.354</b>	<b>47.833</b>

- 3.26 At the end of the 2018/19 financial year there was a deficit of £2.376m, which was transferred into an earmarked reserve rather than impact on the council’s general fund balance. The deficit relates entirely to spending on the “high needs block”, which funds education for children and young people with Special Educational Needs and Disabilities (SEND) and reflects the 80% increase in the number of children with the Education, Health and Care Plans (EHCPs) from 2015 to 2019.
- 3.27 At its meeting in January 2019, the SSF agreed a minimum annual contribution to the deficit recovery of £500k, which is part of an agreed transfer of funding from the Schools Block to the High Needs Block. All other things being equal, this would pay back the deficit over a period of around 5 years.
- 3.28 The table below illustrates the projected deficit balance to carry forward at year end.

## Dedicated Schools Grant Balance

Area	£000s	£000s
<b>Brought Forward deficit</b>		<b>2,376</b>
<b>Deficit recovery from DSG</b>		<b>(500)</b>
<b>In-year variances:</b>		
- Out of Authority Placements in Independent / Non-maintained Special Schools	591	
- Top Up Funding	88	
- Speech and Language Support Assistants - Support Services Education contract (net costs of decommissioning service)	69	
- Other	(1)	
<b>Sum of in-year variances</b>		<b>746</b>
<b>Deficit to carry forward</b>		<b>2,622</b>

3.29 Although high needs spending and deficit recovery has been partially addressed as part of the 2019/20 budget setting process, where significant reductions were made to the Top-up funding values, mitigating actions will need to continue beyond 2019/20 as continued significant movement of funding from the schools' block to the high needs block is unlikely to be forthcoming. 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 includes the following key projects:-

- The submission and progression of a bid to the DfE as part of the Wave 13 SEND and AP Provision Free School Bid, for a 65-place Emotional and Mental Health (SEMH) Special School within North Somerset
- The delivery of a 5-place expansion to Baytree Special School in its current site for September 2019 admissions
- The commencement of the programme and statutory process to deliver an expansion to Baytree Special School to a new site with facilities for 65 new places for pupils with severe and profound learning disabilities, from September 2021.
- The commencement of the programme and statutory process to deliver an expansion to Westhaven Special School to extend the school's lower age to age 3
- The commencement of the programme and statutory process to deliver up to four new Specialist Units to meet the needs of high functioning pupils with autism on mainstream school sites

3.30 The Spending Round published by the Government in September announced additional funding for education and, of particular note for the Council, an increase in funding for the High Needs Block. Whilst this extra resource is welcome, it needs to be seen in the context of three main calls on this funding:

- The expectation from the DfE that any transfers of funding from the schools block to the high needs block will need to be reduced from their current values
- The increase in demand for spending in the high needs block, in particular in relation to out of area special school placements and additional funding for maintained special schools and resource units



- The current projected DSG deficit
- 3.31 In announcing additional funding for schools in the Spending Round, the Government also published mandatory minimum per pupil allocations. It is important to note that this clearly represents the next step towards the implementation of a national “hard” formula for schools. Under the “hard” formula, the schools funding formula would be agreed nationally and the funding would go directly from government to schools, cutting out local authorities altogether. This would, of course, also mean that there could be no transfer of funding from schools to high needs and the Council’s responsibility for spending on SEND would be clearly highlighted.
- 3.32 It is worth noting that all Councils with a DSG deficit of 1% or more are required to submit to the Secretary of State a DSG deficit recovery plan by 30 June each year. As mentioned above, at its meeting in January 2019, the SSF agreed a minimum annual contribution to the deficit recovery of a minimum of £500k. All other things being equal, this would pay back the deficit over a period of around 5 years. The Government’s recent consultation on deficit recovery indicated that its preference is for deficits to be repaid over 3 years. The Council will need to provide satisfactory evidence to support a plan that pays back the deficit over a longer period of time to avoid the deficit recovery having to be supported from the Council’s general funding. In addition, should the “hard” formula be implemented, the plan would have to be revisited, because recovering the deficit from the schools block of the DSG would not be feasible.

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

PEOPLE & COMMUNITIES - CHILDREN & YOUNG PEOPLE	REVISED BUDGET				FORECAST				FORECAST VARIANCE				
	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £	
Family Support Services	Eifion Price	1,310,020	(468,650)	0	841,370	1,399,177	(475,098)	0	924,079	89,157	(6,448)	0	82,709
Locality Teams		4,011,754	(84,069)	0	3,927,685	4,012,323	(85,726)	0	3,926,597	569	(1,657)	0	(1,088)
Looked After Children		9,733,270	(289,913)	0	9,443,357	9,913,978	(128,394)	0	9,785,584	180,708	161,519	0	342,227
Children and Families (Adoption)		1,681,628	(349,615)	0	1,332,013	1,694,625	(171,796)	0	1,522,829	12,997	177,819	0	190,816
Social work		3,396,080	(82,050)	0	3,314,030	3,632,031	(269,132)	70,431	3,433,330	235,951	(187,082)	70,431	119,300
Youth Justice		1,547,345	(1,145,180)	(86,374)	315,791	1,641,991	(1,373,554)	47,354	315,791	94,646	(228,374)	133,728	0
<b>Support and Safeguarding</b>	<b>Sub total</b>	<b>21,680,097</b>	<b>(2,419,477)</b>	<b>(86,374)</b>	<b>19,174,246</b>	<b>22,294,125</b>	<b>(2,503,700)</b>	<b>117,785</b>	<b>19,908,210</b>	<b>614,028</b>	<b>(84,223)</b>	<b>204,159</b>	<b>733,964</b>
Pupil and communities	Eifion Price	356,866	(415,519)	0	(58,653)	337,780	(362,997)	0	(25,217)	(19,086)	52,522	0	33,436
Learning		31,000	0	0	31,000	0	363	0	363	(31,000)	363	0	(30,637)
Grants		679,030	(1,028,189)	(94,116)	(443,275)	597,240	(957,189)	(83,326)	(443,275)	(81,790)	71,000	10,790	(0)
Children's Centres		2,184,506	(535,392)	0	1,649,114	2,209,086	(532,865)	0	1,676,221	24,580	2,527	0	27,107
Early Years		1,701,197	(1,305,473)	0	395,724	1,679,164	(1,201,246)	0	477,918	(22,033)	104,227	0	82,194
Special Education		1,302,312	(645,494)	0	656,818	1,375,722	(644,287)	0	731,435	73,410	1,207	0	74,617
<b>Learning and Achievement</b>	<b>Sub total</b>	<b>6,254,911</b>	<b>(3,930,067)</b>	<b>(94,116)</b>	<b>2,230,728</b>	<b>6,198,992</b>	<b>(3,698,220)</b>	<b>(83,326)</b>	<b>2,417,446</b>	<b>(55,919)</b>	<b>231,847</b>	<b>10,790</b>	<b>186,718</b>
Strategy	Mark Hughes	2,832,071	(517,010)	0	2,315,061	3,096,209	(513,971)	0	2,582,238	264,138	3,039	0	267,177
Strategy and Directorate		4,909,844	(30,717)	0	4,879,127	4,941,590	(42,395)	0	4,899,196	31,746	(11,678)	0	20,069
Other - Music		1,085,368	(1,085,368)	0	0	1,050,375	(1,076,262)	25,573	(314)	(34,993)	9,106	25,573	(314)
Other - Non music		376,227	(46,222)	0	330,005	337,079	(77,164)	0	259,915	(39,148)	(30,942)	0	(70,090)
<b>Strategy and Directorate</b>	<b>Sub total</b>	<b>9,203,510</b>	<b>(1,679,317)</b>	<b>0</b>	<b>7,524,193</b>	<b>9,425,253</b>	<b>(1,709,792)</b>	<b>25,573</b>	<b>7,741,034</b>	<b>221,743</b>	<b>(30,475)</b>	<b>25,573</b>	<b>216,841</b>
<b>P&amp;C - CHILDREN &amp; YOUNG PEOPLE TOTAL</b>		<b>37,138,518</b>	<b>(8,028,861)</b>	<b>(180,490)</b>	<b>28,929,167</b>	<b>37,918,370</b>	<b>(7,911,712)</b>	<b>60,032</b>	<b>30,066,690</b>	<b>779,852</b>	<b>117,149</b>	<b>240,522</b>	<b>1,137,523</b>

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

	2018/19 Actual	2019/20 Budget	2019/20 Forecast P5	2019/20 variance Forecast to Budget	Change 2019/20 forecast v. 2018/19 actual
<b>In-house Fostering</b>					
- Av Numbers	96.60	107.72	84.45	- 23.27	- 12.15
- Average unit cost	£21,955	£21,450	£24,606	£3,156	£2,651
- Total Cost	£2,120,837		£2,077,971	-£73,447	-£42,866
- Budget	£2,080,840	£2,310,664			
- Variance	£39,997		-£232,693		
<b>Independent Fostering</b>					
- Av Numbers	59.25	66.00	64.29	- 1.71	5.04
- Average unit cost	£39,410	£41,004	£43,423	£2,420	£4,013
- Total Cost	£2,335,046		£2,791,675		£456,629
- Budget	£2,069,540	£2,706,231			
- Variance	£265,506		£85,444		
<b>Residential</b>					
- Av Numbers	18.99	14.99	15.31	0.32	3.68
- Average unit cost	£169,452	£170,944	£209,075	£38,131	£39,623
- Total Cost	£3,217,892		£3,200,937		-£16,955
- Budget	£2,450,990	£2,561,851			
- Variance	£766,902		£639,086		
<b>Kinship</b>					
- Av Numbers	36.00	37.55	37.18	- 0.37	1.18
- Average unit cost	£10,939	£11,158	£11,697	£539	£758
- Total Cost	£393,808		£434,898		£41,090
- Budget	£416,390	£418,959			
- Variance	-£22,582		£15,939		
<b>Parent &amp; Baby</b>					
- Av Numbers	1.41	3.40	1.05	- 2.35	0.36
- Average unit cost	£70,090	£71,492	£134,872	£63,380	£64,782
- Total Cost	£98,827		£141,616		£42,789
- Budget	£401,100	£243,402			
- Variance	-£302,273		-£101,786		
<b>Special Guardianship</b>					
- Av Numbers	67.00	67.04	70.82	3.78	3.82
- Average unit cost	£7,616	£7,768	£6,877	-£891	-£739
- Total Cost	£510,255		£487,028		-£23,227
- Budget	£535,120	£520,743			
- Variance	-£24,865		-£33,715		
<b>Support Living</b>					
- Av Numbers	4.61	5.42	5.73	0.31	1.12
- Average unit cost	£103,720	£105,794	£117,019	£11,225	£13,299
- Total Cost	£478,148		£670,519		£192,371
- Budget	£381,610	£573,826			
- Variance	£96,538		£96,693		
<b>Secure Accommodation</b>					
- Av Numbers	1.04	0.84	-	0.84	1.04
- Average unit cost	£386,962	£394,701	£0	-£394,701	-£386,962
- Total Cost	£402,441		£0		-£402,441
- Budget	£225,500	£330,413			
- Variance	£176,941		-£330,413		
<b>TOTAL</b>					
- Av Numbers	284.90	302.96	278.83	- 24.13	6.07
- Average Unit Cost	£33,546	£31,905.58	£35,164	£3,257.94	1618
- Total Cost	£9,557,254		£9,804,644	£138,555	247390
- Total Budget	£8,561,090	£9,666,089			
- Variance	£996,164		£138,555		

NB - The cohort of children that are included in the Cost and Volume data are not exactly the same cohort as those children who are “looked after” (the number of these amounting to 240 at the end of 2018/19). The main difference is that we include in the cost and volume analysis those children who are subject to a Special Guardianship Order; these children are not “looked after”, but the guardians are in receipt of an allowance. On average, these children number around 70.

### Appendix 3 – Number of Children Looked After

