

North Somerset Council

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

DATE OF MEETING: 5 MARCH 2020

SUBJECT OF REPORT: MONTH 9 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 9 report that was presented to the Executive on 5 February 2020.
- 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 Corporate Plan.

3. DETAILS

Overall position

- 3.1 The overall year end position for Children's Services after use of earmarked reserves is net expenditure of £30.351m compared to a budgeted amount of £28.946m, giving a projected overspend of **£1.405m** (4.9%). This position represents a small improvement when compared with the month 8 position reported to the Executive and 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 partly closed the gap between the budget and the demand for placements for looked after children. However, some growth in numbers and costs is now beginning to materialise. In addition, 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 the key items are 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. It is also important to note that these pressures have been taken into account as part of the 2020/21 budget setting process and this is discussed more in paragraph 3.24.

	P9 Variance £k	Change from P8 £k
Placements for looked after children	451	-6
Adoption Inter Agency Fees	289	0
Children's Centres and Early Years Provision	182	32
Legal Costs (children looked after)	225	100
Prior Year Unidentified MTFP Savings	100	0
Somerset Education Services Contract	73	0
Disabled Children's Services	63	33
Capita One SIMS Licences Contract	46	-13
Leaving Care Support	5	-94
Other	-29	-88
Total	1,405	-35

Placements - £451k Adverse

- 3.4 Net budget growth of £1,105k was provided in the current year, and the forecast overspend on placements of £451k currently represents an increase in spend from the previous year of around £559k (6%) as can be seen below. This represents promising performance, given the overall increase in the number of children looked (CLA) shown in Appendix 3.

	2018/19	2019/20	Change
Budget	8,561,090	9,666,089	1,104,999
Spend	9,557,254	10,116,656	559,402
Variance	996,164	450,567	(545,597)

- 3.5 In overall terms, when compared with last year, there has been a reduction in residential placements, in part due to the so far successful implementation of the Step-Down programme (although average unit costs have increased). In most other areas, there has been an increase, as a result of the increase in children looked after experienced from the beginning of this calendar year, although it is worthy of note that there are currently no secure accommodation placements.
- 3.6 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 this has achieved savings of around £613k for the 2019/20 financial year, which is in excess of the £500k target. The majority (£504k) of the savings relate to 3 residential step-downs, 2 early transitions to independence and 1 IFA reunification.
- 3.7 The Edge of Care Social Impact Bond (SIB) 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 2019/20 has reduced by 34% when compared with 2016/17.
- 3.8 In addition, the proposed commissioning, in 2020/21, of a new Housing with Support contract for young people aged 16-25 may provide more cost effective and appropriate alternative placement solutions for older children approaching their transition from care (as well as care leavers and other young people in need of housing with support).
- 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 - £289k 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.

As shown in the table below, the budget has overspent year on year.

Cost Type	Provider Type	2016/17			2017/18			2018/19			2019/20		
		Budget £k	Actual £k	Variance £k	Budget £k	Actual £k	Variance £k	Budget £k	Actual £k	Variance £k	Budget £k	Actual £k	Variance £k
Expenditure	Adoption West LA		86,173			124,480			128,000			64,667	
	Other LA		110,500			15,750			43,000			63,000	
	Voluntary Adoption Agency		244,600			86,237			157,628			107,100	
Expenditure Total		95,528	441,273	345,745	74,259	226,467	152,208	92,525	328,628	236,103	92,525	234,767	142,242
Income	Adoption West LA		(49,500)			(88,834)			(80,317)			(5,333)	
	Other LA		(181,400)			(72,100)			(36,000)			(18,000)	
	Voluntary Adoption Agency		(45,000)										
	DfE Grant		(179,667)										
Income Total		(166,733)	(455,567)	(288,834)	(167,525)	(160,934)	6,591	(167,525)	(116,317)	51,208	(169,615)	(23,333)	146,282
Grand Total		(71,205)	(14,294)	56,911	(93,266)	65,533	158,799	(75,000)	212,311	287,311	(77,090)	211,434	288,524
Change from prior year					101,888			128,512			1,213		
%					179%			81%			0%		

3.11 The newly formed regional adoption agency Adoption West has been operational since March 2019 and activity information to inform forecasting is limited. The 2019/20 position reflects the most likely scenario based on the information available to date as summarised in the table below.

Spend Type	Provider Type	Legacy (pre Adoption West) (£)	19/20 Actual to date (£)	19/20 Forecast (£)	Total (£)
Expenditure	Adoption West Local Authority	64,667			64,667
	External Local Authority	9,000		54,000	63,000
	Voluntary Adoption Agency		56,100	51,000	107,100
Expenditure Total		73,667	56,100	105,000	234,767
Income	Adoption West Local Authority	-5,333			-5,333
	External Local Authority	-18,000			-18,000
Income Total		-23,333			-23,333
Net		50,334	56,100	105,000	211,434

3.12 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 1st April 2019.
- A net increase in the number of adoption placements made outside North Somerset or through a VAA and a reduction in the number of North Somerset adopters.

3.13 The inter-agency budgets were earmarked to transfer to Adoption West from April 2020. However, due to the significant financial risk associated with the budgets they will now remain with the individual local authorities during 2020/21. This will allow for a full year's trading information from Adoption West to be available and enable a more robust review of the activity and costs to inform the future decision around the budgets transferring.

3.14 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.

Legal Costs - £225k Adverse

3.15 This relates to unavoidable prevention and support legal costs for looked after children (such as court fees, police disclosure fees, medical reports and parenting assessments) and this budget has historically over spent year on year (16/17 - 120k, 17/18 - 90k and 18/19 - £167k). The revised forecast at period 9 is £100k adverse movement compared with period 8 and is based on actual expenditure to date.

Children's Centres and Early Years Provision - £182k Adverse

3.16 A breakdown of the financial position highlighting the key budgets is detailed below:

Function	Budget £	Actual £	Variance £
LEA Early Years Nursery Provision	79,139	244,428	165,289
Childrens Centres	1,479,785	1,522,024	42,239
Other Early Years and Management	485,914	460,507	42,239
Total	2,044,838	2,226,959	182,121

3.17 The adverse position is primarily driven by a shortfall in projected Nursery income. 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)	(608,172)	107,747	(274,380)	(201,043)	73,337	(127,671)	(84,085)	43,586	(1,117,970)	(893,300)	224,670
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

Ashcombe and Little Waves Nurseries

3.18 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 SEND children needed for 1:1 support to enable them to access the curriculum does not always fully cover the cost for the 1:1 worker.

Early Birds Nurseries

3.19 Following a detailed review of the income forecasts a few months ago the nursery was projected to be on track to meet the income target, however on review of the forecast vs actual as at period 9, the position has changed by £105k adverse. The income target includes £70k additional income as part of MTFP savings and based on the revised position the nursery is not on track to deliver this saving during 2019/20 and is mainly due

to that the nursery is currently not at the expected occupancy levels. However, based on current uptake numbers, the nursery should be operating at full capacity from April and at this level should generate sufficient income to meet the income target.

Actions are being taken to keep expenditure as low as possible and income as high as possible. The following changes were implemented since September:

- Increased uptake of places from September (average 17 new children).
- 5% private fee increase from November.
- Additional charge for meals provided by the nursery of £6 per day from November.

In addition, fixed term bank staff were 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.

MITIGATION

Staffing - £229k Favourable

3.20 Whilst the Directorate as a whole is forecasting an overspend, where possible, staffing costs are being contained in order offset overspending in other areas. The main areas under spending are locality teams, nurseries, education services and management due to vacant posts.

It is 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 75% reduction when compared with 2016/17:

2016/17	2017/18	2018/19	2019/20 est.
£1,700,734	£1,158,238	£846,913	£431,632

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 is not 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 overall number of looked after children. 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, and nursery income, which is referenced earlier in the report.

MEDIUM TERM FINANCIAL PLANNING

- 3.24 The Council has now completed its financial planning and budget setting for 2020/21. One of the principles that continued was to close the gap between the budget and the projected spend, particularly in those areas where demand is most difficult to manage. The 2020/21 budget includes growth in the following areas. At this stage, it is anticipated that this budget growth will go a long way to close the budget gap and provide a more robust position for 2020/21. However, risks remain, and the principal risks are listed below:

- Delivery of savings plans, particular in relation to the residential step down programme and generating additional contributions from the CCG in relation to children with complex needs
- The volatility associated with the numbers and costs of placements for children looked after
- The increase in demand for Education, Health and Care Plan (EHCP) assessments and our ability to secure education psychology input into these assessments
- Our ability to recruit experienced social workers other than via agency

NORTH SOMERSET COUNCIL - BUDGET SETTING 2020/21		
	P&C - Child £	Notes
MTFP Growth Allocations;		
- Pay award inflation and pension changes	237,000	
- Re-base children's services - Placements (Infl and Demand)	650,000	<i>CLA placements - £500k to cover current overspend and £150k for inflation</i>
- Re-base children's services - Various	925,000	<i>To cover current forecast overspend in areas other than CLA</i>
- Re-base children's services - EHCP's	320,000	<i>SEND - increase in demand for EHCPs</i>
- Improved benefits package to foster carers	70,000	<i>Reintroduction of birthday, holiday and festival allowances</i>
- Investment in early intervention and prevention	105,000	<i>Early Help and Parenting Courses</i>
- Ofsted transformation support	20,000	
Sub total re Growth	2,327,000	

EDUCATION – DEDICATED SCHOOLS GRANT (£4.132m projected deficit)

- 3.25 The Dedicated Schools Grant (DSG) is a ring-fenced grant, which must be used in support of the schools' 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 be maintained or not.
- 3.26 The DSG is split into four blocks as follows and local authorities may only transfer limited amount of funding from the schools block to other blocks (usually the High Needs Block) with approval from the SSF and the Secretary of State.

	2019/20
	£
Schools Block	122,518,633
High Needs Block	23,866,532
Early Years Block	11,295,856
Central Services Block	2,115,071
TOTAL DSG	159,796,092

- 3.27 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.

- 3.28 The table below shows the projected deficit balance to carry forward at year end.

Dedicated Schools Grant Balance

Area	£000s	£000s
Brought Forward deficit		2,376
Deficit recovery from DSG		(500)
In-year variances:		
- Out of Authority Placements	866	
- Top Up Funding	806	
- SEN Equipment, Therapies and Assessments	217	
- Special School Place Funding	162	
- Other Intensive Support for Vulnerable Learners	134	
- Speech and Language Support Assistants - Support Services Education contract (net costs of decommissioning service)	69	
- Other	2	
Sum of in-year variances		2,256
Deficit to carry forward		4,132

3.29 The two main areas of forecast overspend are out of area placements and top-up funding. Both arise from an increase in demand for special schools' placements and a lack of local supply. The spend on out of area placements is anticipated to increase by 31% this year, compared to last, with the average number of placements rising from 102 to 121 and the average unit cost increasing from £43,755 to £48,454. The overspend on Top-up Funding relates partly to an unbudgeted increase in the number of children in maintained special schools and partly to top-up funding paid to out of area maintained special schools, where the rates are determined by the receiving local authority as opposed to North Somerset Council. It is worth noting that placements in maintained special schools are largely more cost effective than placements in independent non-maintained special schools, so increasing place numbers here mitigates higher increases if placements were made out of area.

3.30 Although high needs spending and deficit recovery was 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
- The commencement of the programme and statutory process to deliver two new Specialist Units (for up to 20 pupils) to meet the needs of high functioning pupils with autism on mainstream school sites

3.31 The Spending Round published by the Government in September 2019 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 pressures:

- The current projected DSG deficit
- The reduction in the transfer of funding from the schools block to the high needs block
- The increase in demand for spending in the high needs block, in particular in relation to out of area school placements and additional funding for maintained special schools and resource units

3.32 Recent modelling, which takes into account forecasts for the increasing number of young people requiring specialist provision, indicates that, in the absence of a further exceptional funding injection from the government, significant additional transformational activity will need to be undertaken to curb the increase in the deficit.

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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	1,419,471	(485,049)	0	934,423	109,451	(16,399)	0	93,053
Locality Teams		4,011,754	(84,069)	0	3,927,685	4,043,683	(90,376)	0	3,953,307	31,929	(6,307)	0	25,622
Looked After Children		9,733,270	(289,913)	0	9,443,357	10,390,207	(221,563)	0	10,168,644	656,937	68,350	0	725,287
Children and Families (Adoption)		1,681,628	(349,615)	0	1,332,013	1,904,498	(375,152)	0	1,529,346	222,870	(25,537)	0	197,333
Social work		3,396,080	(82,050)	0	3,314,030	3,523,995	(302,934)	116,356	3,337,418	127,915	(220,884)	116,356	23,388
Youth Justice		1,504,154	(1,144,013)	(86,374)	273,767	1,578,659	(1,359,078)	49,655	269,236	74,505	(215,065)	136,029	(4,531)
Support and Safeguarding	Sub total	21,636,906	(2,418,310)	(86,374)	19,132,222	22,860,514	(2,834,152)	166,011	20,192,374	1,223,608	(415,842)	252,385	1,060,152
Pupil and communities	Eifion Price	356,866	(415,519)	0	(58,653)	334,760	(362,997)	0	(28,237)	(22,106)	52,522	0	30,416
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)	455,249	(1,123,775)	215,410	(453,116)	(223,781)	(95,586)	309,526	(9,841)
Children's Centres		2,224,916	(535,392)	0	1,689,524	2,245,417	(531,821)	0	1,713,596	20,501	3,571	0	24,072
Early Years		1,702,811	(1,305,473)	0	397,338	1,648,166	(1,091,096)	0	557,071	(54,645)	214,377	0	159,733
Special Education		1,302,312	(645,494)	0	656,818	1,447,851	(745,000)	0	702,851	145,539	(99,506)	0	46,033
Learning and Achievement	Sub total	6,296,935	(3,930,067)	(94,116)	2,272,752	6,131,443	(3,854,326)	215,410	2,492,527	(165,492)	75,741	309,526	219,775
Strategy	Mark Hughes	2,849,311	(517,010)	0	2,332,301	3,098,958	(585,888)	0	2,513,070	249,647	(68,879)	0	180,769
Strategy and Directorate		4,909,844	(30,717)	0	4,879,127	4,949,590	(42,395)	0	4,907,196	39,746	(11,678)	0	28,069
Other - Music		1,085,368	(1,085,368)	0	0	1,076,463	(1,119,580)	43,117	(0)	(8,905)	(34,212)	43,117	(0)
Other - Non music		376,227	(46,222)	0	330,005	334,980	(88,484)	0	246,496	(41,247)	(42,262)	0	(83,509)
Strategy and Directorate	Sub total	9,220,750	(1,679,317)	0	7,541,433	9,459,991	(1,836,346)	43,117	7,666,762	239,241	(157,030)	43,117	125,328
P&C - CHILDREN & YOUNG PEOPLE TOTAL		37,154,591	(8,027,694)	(180,490)	28,946,407	38,451,949	(8,524,824)	424,537	30,351,662	1,297,358	(497,130)	605,027	1,405,255

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

	2018/19 Actual	2019/20 Budget	2019/20 Forecast P9	2019/20 variance Forecast to Budget	Change 2019/20 forecast v. 2018/19 actual
In-house Fostering					
- Av Numbers	96.60	107.72	78.79	28.93 -	17.81
- Average unit cost	£21,955	£21,450	£23,735	£2,285	£1,780
- Total Cost	£2,120,837		£1,870,074	-66108.09605	-£250,763
- Budget	£2,080,840	£2,310,664			
- Variance	£39,997		-£440,590		
Independent Fostering					
- Av Numbers	59.25	66.00	66.27	0.27	7.02
- Average unit cost	£39,410	£41,004	£42,042	£1,039	£2,632
- Total Cost	£2,335,046		£2,786,151		£451,105
- Budget	£2,069,540	£2,706,231			
- Variance	£265,506		£79,920		
Residential					
- Av Numbers	18.99	14.99	15.63	0.64 -	3.36
- Average unit cost	£169,452	£170,944	£210,464	£39,520	£41,012
- Total Cost	£3,217,892		£3,289,545		£71,653
- Budget	£2,450,990	£2,561,851			
- Variance	£766,902		£727,694		
Kinship					
- Av Numbers	36.00	37.55	40.30	2.75	4.30
- Average unit cost	£10,939	£11,158	£11,843	£685	£904
- Total Cost	£393,808		£477,286		£83,478
- Budget	£416,390	£418,959			
- Variance	-£22,582		£58,327		
Parent & Baby					
- Av Numbers	1.41	3.40	1.46	1.94	0.05
- Average unit cost	£70,090	£71,492	£177,703	£106,211	£107,613
- Total Cost	£98,827		£259,447		£160,620
- Budget	£401,100	£243,402			
- Variance	-£302,273		£16,045		
Special Guardianship					
- Av Numbers	67.00	67.04	67.52	0.48	0.52
- Average unit cost	£7,616	£7,768	£6,567	-£1,201	-£1,049
- Total Cost	£510,255		£443,395		-£66,860
- Budget	£535,120	£520,743			
- Variance	-£24,865		-£77,348		
Support Living					
- Av Numbers	4.61	5.42	6.65	1.23	2.04
- Average unit cost	£103,720	£105,794	£148,986	£43,192	£45,266
- Total Cost	£478,148		£990,758		£512,610
- Budget	£381,610	£573,826			
- Variance	£96,538		£416,932		
Secure Accommodation					
- 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		
TOTAL					
- Av Numbers	284.90	302.96	276.62	26.34 -	8.28
- Average Unit Cost	£33,546	£31,905.58	£36,572	£4,666.82	3026
- Total Cost	£9,557,254		£10,116,656	£450,568	559402
- Total Budget	£8,561,090	£9,666,089			
- Variance	£996,164		£450,568		

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

