

North Somerset Council

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

DATE OF MEETING: 29TH JUNE 2023

SUBJECT OF REPORT: MONTH 12 CHILDREN'S SERVICES BUDGET MONITOR

TOWN OR PARISH: ALL

OFFICER/MEMBER PRESENTING: MARK JARVIS, PRINCIPAL ACCOUNTANT (CHILDREN'S SERVICES)

KEY DECISION: NO

RECOMMENDATIONS

- i. That the Panel notes both the final net out-turn for 2022/23 against the approved 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 final income and expenditure incurred in the 2022/23 financial year and compares this to the approved budget for children's services, highlighting key variances, movements giving contextual information.
- 1.2. The report also refers to the principles and outcomes associated with the setting of the 2023/24 budget and the on-going financial risks being monitored in the new financial year.

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 and headline messages

- 3.1. The Children's Services revenue budget is split into two main elements, with one part focusing on delivering a range of social care related services the community and the other linked to schools, education, and other associated services.

2022/23 revised budget (£m)	Children's services	Schools' budgets	Total
Total expenditure	45.017m	51.629m	96.646m
Income and reserves	-16.467m	-51.629m	-69.096m
Net expenditure	28.550m	0.000	28.550m

- 3.2. Whilst the council funds the costs associated with delivering children's social care services, expenditure on schools and those with special educational needs is funded by the government through a specific grant, called the Dedicated Schools Grant (DSG). There are financial rules linked to the DSG with the main one being that costs are ring-fenced which means that should there be any variances to the budget at the end of each year, then these are transferred to a reserve and carried forward until next year.

Children's services (non-DSG)

- 3.3. As can be seen above, the revised budget for the Children's Services Directorate in 2022/23 was £28.550m and the final out-turn position at the end of the year was £30.806m, which means that there was an over-spend of **£2.256m**. This equates to approximately 7.9% of the net budget.
- 3.4. The table overleaf lists all the service areas where there was a material difference in spending, compared to the available budget during the year however, there are two specific areas to highlight to the Panel. These are;
- placements for children looked after, and
 - support to families with disabled children
- 3.5. The net budget for placements for children looked after was £8.405m and the out-turn position showed net expenditure of £9.666m, which means that there was a significant overspend of £1.251m. Part of the overspend is due to an increase in higher cost residential placements, linked to the lack of supply of more cost-effective foster care provision. The other notable cause is due to complexity and associated care costs including. One example of this would be where the council spent c.£0.7m for one young person with extremely complex needs, who came into the Council's care during the latter part of 2021/22 and after the 2022/23 budget setting process was completed.
- 3.6. The other large cost pressure experienced during the year was on support to families with disabled children and complex needs where the overspend was £1.240m, which is high compared to a budget of c£2.8m. Although the budget was increased when setting levels for 2022/23 the growth was insufficient to cover the demand for this service area. In part this is because the Council took responsibility towards the end of the year to provide care for one specific family who had unique and challenging circumstances. This situation is ongoing, and officers are currently assessing the next steps.

Budget Area for 2022-23	Budget	Actual	P12 Variance
	£000	£000	£000
Placements for Children Looked After	8,405	9,655	1,251
Placements for Children Looked After - Community Support	162	311	149
Placements for Children Looked After - Other Support	365	215	(150)
Support for Children with Disabilities (including Community Support)	1,575	2,816	1,240
SEND Tribunal Legal Fees	0	140	140
Support for Care Leavers	237	412	174
Legal Costs (children looked after)	367	594	227
Maintained Nurseries Income	(1,080)	(735)	345
Maintained Nurseries Staffing	1,175	918	(257)
Staffing (excl. Nurseries included above)	13,715	12,319	(1,396)
Other	3,630	4,163	533
TOTAL	28,551	30,807	2,257

- 3.7. The table above details several other challenges within the Children's Services budget in areas such as community support for placements for children looked after, support to care leavers, childcare legal costs. SEND tribunal expert legal fees and maintained nurseries, although the directorate also delivered a series of mitigations to help offset unbudgeted costs. These included reduced staffing costs through staff turnover / vacancy management and reduced costs on other support provided for placements for children looked after.

Dedicated Schools Budget & Grant (DSG)

- 3.8. At the start of the 2022/23 financial year the council had a deficit balance on its Dedicated Schools Grant Reserve of £13.447m. This is because spending in previous years had been higher than the amount of grant received.
- 3.9. Spending during the last year followed that same trend and the council incurred a further deficit of £6.295m, largely in part to spending being more on providing out of authority placements for children with special educational needs and providing Top-Up funding to schools to enable their needs to be met.
- 3.10. However, towards the end of the year the council concluded its discussions with the Department for Education (DfE) and entered into the Safety Valve Programme, which is an opportunity for the council to work on a medium-term plan to reduce spending in this area and look to achieve a balanced budget, supported by the DfE. Part of the DfE support includes additional funding to help address prior year DSG deficits.
- 3.11. As a result, the council received a one-off payment from the DfE of £8.440m and was able to recognise further income of £1.617m, which meant that instead of recording a deficit of £6.295m for the year, the council generated a surplus of £3.761m and transferred this sum into the reserve.

More detailed review of the financial performance in 2022/23;

Placements: - over spend of £1.251m

The children's placements budget underspent by £1.578m in 2021/22 and so the following adjustments were made when setting the budget for 2022/23, through the medium-term financial planning (MTFP) process:

Item	£000
Growth to reflect unit cost inflation	67
Re-base budget to reflect previous and future demand position	(960)
Savings plans (increase in-house foster carers)	(214)
Savings plans (income from CCG)	(100)
TOTAL net reduction	(1,207)

- 3.12. The council maintains detailed records of spending in this area of the budget so that we can see and understand both the numbers of children we look after as well as the different types of provision available and how much we spend in each area. The table below provides a summary of the placements spending over recent years and we can see that although spending in 2022/23 was higher than the budget, the council still spend less last year than it did in 2019/20.

	2019/20	2020/21	2021/22	2022/23	Change from 2019/20	Change from 2019/20
	£000	£000	£000	£000	£000	
In-house Fostering	1,310	1,204	1,221	1,184	(126)	-9.6%
Independent Fostering	2,782	2,198	1,841	1,859	(923)	-33.2%
Residential	3,672	2,489	2,568	2,890	(782)	-21.3%
Supported Living	1,260	2,116	526	1,051	(209)	-16.6%
Housing with Support	0	0	412	865	865	
Other	1,533	1,670	1,512	1,816	283	18.5%
TOTAL	10,557	9,677	8,080	9,666	(891)	-8.4%

- 3.13. Further analysis has been provided in Appendix 3 in relation to the numbers of children looked after and whilst the reduction in total number of children looked after has been sustained to an extent, i.e. with numbers are averaging 205, it is worth noting that in quarters 3 and 4 of last year, there was a steady increase in the volume, reaching a peak of at 222 in March 2023. There remains some uncertainty and inherent risk on the numbers increasing going into 2023/24. At the time of writing this report the average volume is around 215.
- 3.14. Appendix 2 provides detailed analysis linking both the amount that the council spends in this area combined with the numbers of children looked after, so that it is possible to see a range of unit costs for the several types of provision. This analysis is known as 'cost and volume.'

Placements Support – Community Support £149k overspend and Other Support £150k under spend

- 3.15. The financial out-turn for these budgets offset each other and although the council did spend more in terms of community support packages, it spent less of direct staffing costs. **Community support** is where the council provides additional support that is over and above the cost of the direct placement itself, and these activities largely relate to foster care provision. The type of support provided includes additional staffing support, therapy, and mentoring, enabling activities, transport, clothing, and equipment and is essential because it helps to ensure the stability of placements for the child and avoids the risk of the placement breaking down.
- 3.16. Work has progressed during the year to offer a community support contract that provides minimum hours guaranteed to one of the providers, which was implemented in March 2023. This means that in the long term it will provide cost reduction opportunities for this budget area.

Children with Disabilities Support - £1.240m overspend

- 3.17. The council provides a range of services and support for children with disabilities and the table below provides a summary of these, reporting the budget and the actual financial position achieved during the year, along with a comparison to levels achieved in the previous year for context:

Budget Area	2022/23 Budget £000	2022/23 Out-turn £000	Variance £000	2021/22 Out-turn £000	Year on Year Change £000
Complex Care Packages	774	1,907	873	896	1,011
Direct Payments	576	733	157	580	153
Disabled Children Support (Respite)	226	176	(51)	132	44
Totals	1,575	2,816	1,240	1,607	1,209

- 3.18. The budget over spent its approved allocation by c£0.4m in 2021/22 and so the following adjustments made to the budget for 2022/23 to try to provide additional resources in this area:

Item	£000
Growth to reflect previous increases in demand	460
Growth to reflect direct payments inflation	33
Savings plans (income from the Integrated Care Board (ICB))	(100)
Savings plans (reduced costs on community care agency costs)	(20)
TOTAL net growth	373

- 3.19. As can be seen from the out-turn position the additional budget growth was insufficient to meet the increased in-year demand, and overall, the net cost was £1.209m (75%) higher than the previous year.

This is due to an increase in support costs for a few young people with extraordinarily complex care needs and where the council has limited options. Spend under this budget relates primarily to payments made to care agencies to support children with complex needs and often requiring 1:1 support, and in some cases 2:1 support, from registered nurses and healthcare assistants. In this area, numbers are low, but unit costs are high, and demand is needs-led.

- 3.20. In 2023/24 work will continue to deliver where possible more cost-effective care by reviewing contributions from health partners, looking for further cost reduction opportunities from reviewing and commissioning more cost-effective care agency rates.

Special Educational Needs and Disabilities (SEND) Tribunal Legal Fees - £140k overspend

- 3.21. Expenditure in this area relates to external specialist legal advice provided at tribunal appeals, in relation to those children who have Education Health and Care Plans (EHCP's) and special school placement decisions. Success at the tribunals usually results in young person being placed in a more cost-effective special school placement, and in theory this should generate savings in the Dedicated Schools Grant high needs block, however this is difficult to quantify. Costs are charged to the SEND team budget, however there is no specific budget allocated hence the £140k cost pressure.

Legal Costs for children looked after - £227k overspend

- 3.22. 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). The overspend is due to the following factors:
- Increase in the number of legal instructions since quarter 3.
 - Increased use of external barristers due to reduced internal resource in the legal team (expected to be ongoing until June at the earliest). In addition, there are greater complexity of matters being referred to legal (due to urgency, non-accidental injury, and other complex issues).
 - More social worker assessments are being outsourced, due to reduced social work resource in the teams.

Support for Care Leavers - £174k overspend

- 3.23. Expenditure under these budgets relates to accommodation and living support costs for care leavers. The primary areas of overspend are payments for rent and transport related costs, and expenditure fluctuates in line with demand.

Maintained Nurseries - £88k overspend

- 3.24. Early Birds is the main Council maintained nursery generating income from private nursery fees. Ashcombe and Little Waves nurseries are predominantly funded by the Dedicated Schools Grant in relation to free places, and both nurseries also have an element of budgeted private fee income for contributions from parents towards meals.

3.25. The Council has continued to experience significant difficulties is recruiting staff to deliver services at its maintained nurseries, such that the extent to which the services can be maintained in the future has recently been considered and a decision made to reduce the operating capacity at Early Birds nursery. This is adversely affecting the level of income being generated and overall, the income losses across the nurseries are c.£345k, however this was partly offset by a favourable variance on salaries and other expenditure c. £257k.

Staffing - £1.396m under spend (excl. Nurseries noted above)

3.26. Staffing costs during the year were much lower than previously forecasted with notable variances in the corporate parenting and family support and safeguarding teams. These were not planned decisions but related to vacancies. Recruitment and retention remain an on-going challenge for the wider directorate and the reliance on agency staff continues although the council is making concerted efforts in this area and have created and launched its own Children’s focused recruitment website to improve outcomes. There was also favourable variance with the delayed implementation of the SEND growth under Education Partnerships.

3.27. The table below provides an overview of spending on agency staff since 2018/19 and shows that whilst there was an initial reduction spending has continued to grow in this area. The values for 2022/23 shows a significant 94.9% increase. It should be noted that not all the costs relate to social care activities, approximately £400k of the spend relates to vacancies within the Education Partnerships service areas and are linked to the delayed implementation of the SEND growth, noted in the previous paragraph.

2018/19	2019/20	2020/21	2021/22	2022/23
£846,913	£377,532	£704,287	£739,356	£1,650,981

MTFP Savings plans included within the 2022/23 revenue budget

3.28. Targeted savings of £626k were included within the 2022/23 Children’s Services revenue budget and were largely centred around reductions in children’s placements costs through increased in house foster carer capacity, generating additional contributions from the Integrated Care Board (ICB) in relation to children with complex needs, as well as commissioning more cost effect care and support agency rates. Whilst the S10 Complex Care joint arrangement has already provided some contributions from the ICB (£125k) and a further £215k is expected from the Continuing Care Panel, both contributions relate one placement and at this stage further work will be required to quantify the ongoing savings that are likely to be sustained into the future.

3.29. The council has an ‘Edge of Care’ Social Impact Bond (SIB), and this review the number of over 10’s entering care under Section 20 arrangements. The reduction in numbers seen in 2020/21 was sustained throughout 2021/22 with 27 children in the cohort entering care in 2021/22, compared with 46 in 2016/17 prior to the Edge of Care Service starting. The SIB contract has now been extended until May 2023 with the aim of maintaining lower numbers of children requiring placements through improving outcomes within current settings.

Moving into the medium term, starting with the 2023/24 budget

- 3.30. The medium-term financial planning (MTFP) for 2023/24 was completed when Members approved the revenue budget in February 2023. One of the core principles of the MTFP is to closely review and understand sustained pressures within services and to try to close the gap between the budget and the projected spend, by providing additional resources to those targeted areas.
- 3.31. The MTFP process increased the Children’s Services revenue budget for 2023/24 by allocating growth of c£3.7m; £2.4m of which was focused on growth for Placements and Disabled Children where demand is most difficult to manage and additional resources to support the recruitment and retainment of foster carers. Other initiatives to extend the support for care leavers was also included.
- 3.32. For completeness, the budget includes the following key changes from the 2022/23;

Item	£000
Growth for Placements	1,545
Growth for disabled children	200
Growth for foster carers allowances	668
Growth for foster carer and care leaver council tax support	70
Growth for pay and pensions for staff	1,062
Growth for premise costs – energy and business rates	241
Savings proposals	-764
Other adjustments and virements (net)	1
Total budget changes into 2023/24	3,023

- 3.33. In terms of assumptions; pay inflation covers the additional cost of the 2022/23 pay rise, as well as the anticipated 2023/24 pay award, assumed to be 4% in February 2023.
- 3.34. Various growth items were provided to close budget gap for cost of placements, inflation to cover cost of living wage increases, and increased allowances for foster carers, although clearly these were based on assumed levels of demand for services at the time the budget was set, and an assumption that inflation rates would be lower than in 2022/23.
- 3.35. The budget also includes almost £0.8m of savings and are centred around targeted efficiencies, cost reductions to staffing costs and redevelopment of Children’s centres into family hubs.

Review of financial risks within the Children’s Services budgets going forward

- 3.36. In broad terms there are several inherent risks in the children services budget, the key ones being:
- Impact of the cost-of-living crisis on children, younger people, their families, and communities within North Somerset and whether that translates to increased demand for services,
 - Increased costs in, and financial stability of the care market generally and lack of local cost-effective alternatives,
 - Impact of inflation on care provision from national living wage increase to inflation on costs relating to transport, food, premises and other inflationary pressures on providers, schools, and other care providers,

- Internal cost pressures within the council – noting that income generation opportunities within Children’s are limited in comparison to other directorates,
- Recruitment challenges and the associated internal capacity to deliver transformational change and the MTFP savings,
- Ongoing challenges associated with delivering improvement aims and outcomes through the external assessment reporting framework,
- Continued challenges within the DSG, i.e., increased demand in the high needs block and the capacity and ability to deliver changes required through the Safety Valve programme, resulting in higher DSG deficits

There are also a range of risks which relate to the core assumptions included within the MTFP, which will be monitored and reported on centrally throughout the year.

EDUCATION – DEDICATED SCHOOLS GRANT

- 3.37. As noted above the Dedicated Schools Grant (DSG) is a ring-fenced grant, which must be used in support of the schools’ budget. Much 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.
- 3.38. The DSG is split into four blocks as follows and local authorities may only transfer limited amounts of funding from the schools’ block to other blocks (usually the High Needs Block) with approval from the SSF and the Secretary of State. The table below shows the total DSG allocations for the whole North Somerset area, although a proportion of these funds come into the Council’s budget. The elements that relate to Academies within the area are paid directly to them.

	2022/23 £
Schools Block	145,657,318
High Needs Block	32,251,177
Early Years Block	11,640,321
Central Services Block	1,670,194
TOTAL DSG	191,219,010
Academy & High Needs Recoupment	141,632,953
DSG Allocation for NSC	49,586,057
	191,219,010

- 3.39. The table below shows the in-year financial performance on the DSG budget for the 2022/23 financial year and confirms the deficit balance to carry forward to 2023/24.

Dedicated Schools Grant Balance

Area	£000	£000
Brought Forward deficit on 1 April 2022		13,447
In-year variances:		
- Out of Authority Placements	3,183	
- Top-up Funding	3,345	
- SEN equipment & Other costs	459	
- Sensory Impairment Service	87	
- Other	(779)	
In Year Operational Deficit for 2022/23		6,295
- Safety Valve Programme Funding		(8,440)
- Prior Year accrual adjustments for Early Years etc		(1,617)
Sum of In Year Variances for 2022/23		(3,762)
Deficit to carry forward 2023/24		9,685

- 3.40. As can be seen, the net reduction of £3.762m is made up from two components including an in-year operational deficit of £6.295m and recognition of additional grant income from the Department for Education totalling £10.056m during the year. The additional income includes the first tranche of funding provided through the Safety Valve programme which

is an initiative that looks at ways to bring the Dedicated Schools Grant budget onto a sustainable footing in the future by implementing a range of agreed interventions. The first tranche of funding was £8.440m and can be used to reduce the cumulative deficit with further contributions expected in the future.

- 3.41. During 2022/23 the Council's DSG finances continued to show same outlook as in previous years with significant increased spending pressures in the High Needs Block, relating to children with Special Educational Needs and Disabilities (SEND). For example, the number of children with an Education and Health Care Plan (EHCP) has increased by around 108% between 2016 and 2021, and 23% increase in the last year. North Somerset Council is not alone in recognising these pressures as increasing DSG deficits are a national issue.
- 3.42. Out of authority placements also place significant pressure on the high needs block of the DSG budget with an overspend of almost £3.2m arising from both an increase in demand for special schools' placements and a lack of local supply. This cost pressure can be seen through the average unit cost placement which has increased from £53,205 to £58,297 (9.6%) in 2022/23.
- 3.43. Recent modelling, which considers 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, there is little prospect of reducing the overall deficit, although it is possible that the in-year deficit could reduce by 2025/26
- 3.44. Officers discussed our DSG Management Plan with officials from the Department for Education at the end of July 2020 and again in September 2021. They raised no concerns about our approach at that time.
- 3.45. On 17 February 2022, the Council received notification that we were invited to take part in the "safety valve" intervention programme with the DfE in 2022/23. The aim of the programme is to agree a package of reform to the high needs system to address the DSG deficit. The programme requires local authorities to develop substantial plans for reforms with support and challenge from the DfE to place the DSG and the high needs system on a sustainable footing. The initial meeting with the DfE took place early October, and in late March our plan was approved by the Secretary of State for implementation from April 2023.
- 3.46. The DfE are keen to monitor progress against the five key themes of our plan, which are as follows:
- Identifying SEND earlier
 - Supporting increased inclusion in mainstream schools
 - Early Help - right support, right time, right place
 - Developing local provision
 - Evaluating outcomes and improving the value of high-cost placements

4. CONSULTATION

Not applicable

5. FINANCIAL IMPLICATIONS

Financial implications are contained throughout the report.

6. LEGAL POWERS & IMPLICATIONS

- 6.1 The Local Government Act 1972 lays down the fundamental principle by providing that every local authority shall make arrangements for the proper administration of their financial affairs, although further details and requirements are contained within related legislation. The setting of the council's budget for the forthcoming year, and the ongoing arrangements for monitoring all aspects of this, is an integral part of the financial administration process.

7. CLIMATE CHANGE & ENVIRONMENTAL IMPLICATIONS

- 7.1 Not applicable

8. RISK MANAGEMENT

- 8.1 Contained throughout the report.

9. EQUALITY IMPLICATIONS

- 9.1 Not applicable to this report directly. The 2022/23 revenue budget incorporates savings approved by Members in February 2022, all of which are supported by an equality impact assessment (EIA). These EIAs have been subject to consultation and discussion with a wide range of stakeholder groups to ensure all risks have been identified and understood; the same is true for 2023/24 savings. In addition, the main growth areas were also discussed with the Equality Stakeholder Group.

10. CORPORATE IMPLICATIONS

- 10.1 There are currently no specific corporate implications within the report.

11. OPTIONS CONSIDERED

- 11.1 Not applicable

APPENDICES

- 1 Financial summary for the 2022/23 financial year
- 2 Graph showing numbers of children looked after
- 3 Children's placements activity and unit costs

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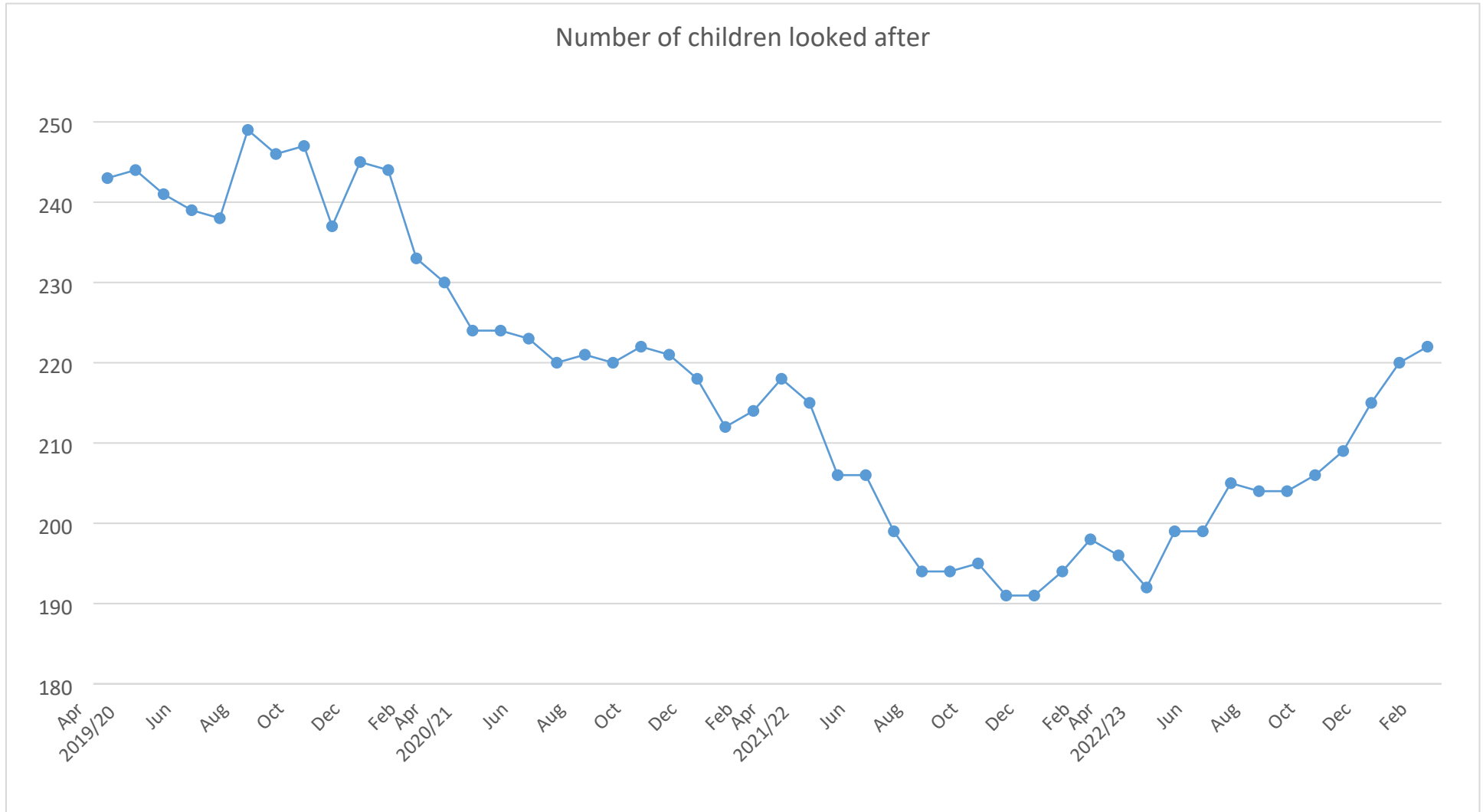
Appendix 1 - Children's Services financial position as at 31 March 2023

APPENDIX 1

NORTH SOMERSET COUNCIL - 2022/23 REVENUE BUDGET MONITORING FINANCIAL SUMMARY - AS AT 31ST MARCH 2023

CHILDRENS - CHILDREN & YOUNG PEOPLE	REVISED BUDGET				OUT TURN				BUDGET VARIANCE			
	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £
Coporate Parenting	12,676,132	(988,072)	(79,169)	11,608,891	16,059,363	(3,040,955)	45,104	13,063,511	3,383,231	(2,052,883)	124,273	1,454,620
Front Door	581,977	(20,800)	0	561,177	615,743	(75,800)	0	539,943	33,766	(55,000)	0	(21,234)
Family Wellbeing	11,972,696	(8,998,301)	(299,001)	2,675,394	7,884,578	(5,483,905)	277,187	2,677,860	(4,088,118)	3,514,396	576,188	2,466
Children With Disabilities	2,370,834	(604,680)	0	1,766,154	3,533,323	(494,282)	(15,933)	3,023,108	1,162,489	110,398	(15,933)	1,256,954
Children With Disabilities Occupational Therapy	224,037	0	0	224,037	189,137	0	0	189,137	(34,900)	0	0	(34,900)
Family Support and Safeguarding	3,648,316	(86,110)	(215,000)	3,347,206	3,555,070	(60,725)	(196,475)	3,297,870	(93,246)	25,385	18,525	(49,336)
Quality Assurance and Safeguarding	506,633	(56,286)	0	450,347	441,035	(49,154)	76,573	468,453	(65,598)	7,132	76,573	18,106
Adoption	578,268	(27,000)	0	551,268	474,643	(9,000)	0	465,643	(103,625)	18,000	0	(85,625)
Social Work Development	282,184	(87,660)	0	194,524	247,658	(136,476)	42,740	153,921	(34,526)	(48,816)	42,740	(40,603)
Contracts and Commissioning	621,338	0	0	621,338	575,112	0	0	575,112	(46,226)	0	0	(46,226)
Youth Justice Service	2,023,041	(1,630,826)	(67,941)	324,274	1,680,837	(1,716,021)	358,933	323,750	(342,204)	(85,195)	426,874	(524)
Children's Support and Safeguarding Assistant Director	35,485,456	(12,499,735)	(661,111)	22,324,610	35,256,496	(11,066,319)	588,130	24,778,307	(228,960)	1,433,416	1,249,241	2,453,697
Education Inclusion Service and Virtual School	2,469,395	(608,877)	0	1,860,518	2,925,597	(840,113)	(211,568)	1,873,916	456,202	(231,236)	(211,568)	13,398
Music Service and Education Hub	942,353	(941,206)	0	1,147	1,095,704	(1,138,822)	43,123	5	153,351	(197,616)	43,123	(1,142)
Early Years	625,055	(146,037)	0	479,018	566,424	(167,359)	14,920	413,986	(58,631)	(21,322)	14,920	(65,032)
Strategic Planning and Governance	1,632,354	(1,004,584)	0	627,771	1,749,905	(1,197,741)	9,988	562,153	117,551	(193,157)	9,988	(65,618)
Education Support Services	1,732,529	(425,530)	0	1,306,999	1,697,932	(478,120)	5,562	1,225,374	(34,597)	(52,590)	5,562	(81,625)
Education Partnerships Assistant Director	7,401,686	(3,126,234)	0	4,275,453	8,035,563	(3,822,155)	(137,975)	4,075,433	633,877	(695,921)	(137,975)	(200,019)
Children's Services Directorate	1,056,298	0	0	1,056,298	1,150,244	0	(83,341)	1,066,903	93,946	0	(83,341)	10,605
CYPS Support Services	1,073,942	(179,685)	0	894,257	1,079,461	(183,603)	(10,125)	885,732	5,519	(3,918)	(10,125)	(8,524)
Children's Services Directorate	2,130,240	(179,685)	0	1,950,555	2,229,705	(183,603)	(93,466)	1,952,636	99,465	(3,918)	(93,466)	2,081
S106 Accounting Adjustments - Children's	0	0	0	0	10,545	0	(10,545)	0	10,545	0	(10,545)	0
CHILDRENS - CHILDREN & YOUNG PEOPLE TOTAL	45,017,382	(15,805,654)	(661,111)	28,550,618	45,532,309	(15,072,077)	346,144	30,806,376	514,927	733,577	1,007,255	2,255,759

Appendix 2 – Numbers of Children Looked After 2019-2023



Appendix 3 – Children’s Placements Activity and Unit Cost Data

	2021/22 Budget	2021/22 Actuals	2021/22 Variance From Budget	2022/23 Budget	Budget Change 2021/22 to 2022/23	2022/23 Actuals	Change On 2021/22	Variance To Budget
In-house								
- FYEs	87.00	80.17	(6.83)	87.00	0.00	72.33	(7.84)	(14.67)
- Average Unit Cost	18,363	15,229	(3,134)	15,127	(3,236)	16,369	1,140	1,242
- TOTAL COST	1,597,607	1,220,926	(376,681)	1,316,044	(281,563)	1,183,953	(36,973)	(132,090)
IFA								
- FYEs	58.00	43.08	(14.92)	42.00	(16.00)	40.20	(2.88)	(1.80)
- Average Unit Cost	42,907	42,726	(181)	45,249	2,342	46,249	3,523	1,000
- TOTAL COST	2,488,604	1,840,632	(647,972)	1,900,473	(588,131)	1,859,225	18,593	(41,248)
Residential								
- FYEs	12.00	12.81	0.81	10.00	(2.00)	12.73	(0.08)	2.73
- Average Unit Cost	207,309	200,457	(6,852)	205,636	(1,673)	227,036	26,579	21,401
- TOTAL COST	2,487,706	2,567,853	80,147	2,056,355	(431,351)	2,890,169	322,316	833,814
Supported Living								
- FYEs	2.27	3.12	0.85	3.50	1.23	5.29	2.17	1.79
- Average Unit Cost	205,000	168,658	(36,342)	184,718	(20,282)	198,701	30,043	13,983
- TOTAL COST	465,564	526,213	60,649	646,513	180,949	1,051,126	524,913	404,613
Housing with Support								
- FYEs	20.49	14.25	(6.24)	12.92	(7.57)	6.51	(7.74)	(6.41)
- Average Unit Cost	28,679	28,931	252	28,679	0	132,942	104,011	104,263
- TOTAL COST	587,600	412,263	(175,337)	370,535	(217,065)	865,451	453,188	494,916
Other Areas								
- FYEs	153.98	161.00	7.02	171.92	17.94	171.19	10.19	(0.73)
- Average Unit Cost	13,350	9,394	(3,956)	12,300	(1,050)	10,611	1,217	(1,689)
- TOTAL COST	2,055,642	1,512,470	(543,172)	2,114,600	58,958	1,816,487	304,018	(298,112)
TOTAL								
- FYEs	333.74	314.43	(19.31)	327.34	(6.40)	308.25	(6.18)	(19.09)
- Average Unit Cost	29,013	25,698	(3,315)	25,676	(3,338)	31,359	5,661	5,683
- TOTAL COST	9,682,723	8,080,357	(1,602,366)	8,404,519	(1,278,204)	9,666,412	1,586,055	1,261,893

NB - The cohort of children that are included in the Cost and Volume data are not exactly same cohort as those children who are “looked after” (the number of these amounting to 222 at the end of March 2023). The main difference is that we include in the cost and volume analysis those children who are subject to Special Guardianship, Child Arrangement and Adoption orders; these children are not “looked after”, but the guardians are in receipt of an allowance. On average, these children number around 137. In addition the Cost and Volume is based on FYE numbers rather than count.