

**SLOUGH SCHOOLS' FORUM**  
**14<sup>th</sup> July 2020**

**Directorate of Children, Learning and Skills**

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**DSG ANNUAL REPORT 2019-20**

**1 PURPOSE OF REPORT**

This report sets out the actual deployment of the Dedicated Schools Grant (DSG) in 2019-20. It explains the main variances, and reports on the amounts carried forward into 2020-2021.

The analysis focuses on the four blocks within the DSG and schools balances.

- Central Schools' Service Block (CSSB)
- Early Years Block (EYB)
- High Needs Block (HNB)
- Schools' Block (SB)
- Schools' balances

**2 RECOMMENDATIONS**

- 2.1 Schools' Forum is asked to note the report.

**3 REASONS FOR RECOMMENDATION**

- 3.1 It is obligatory to provide Schools' Forum with the annual financial position for each block.

**4 REPORT**

- 4.1 The DSG is a ring-fenced grant and can only be applied to meet expenditure properly included in the Schools' Budget as defined in the Schools Finance Regulations.

The majority of funding is delegated to schools, using locally determined factor rates, determined by annual consultation and approved by schools' forum. A large proportion of the grant is recouped by the DfE to fund Academy schools within the authority. The remainder is used to fund Early Years', High Needs provisions, and central functions.

**4.2 Year End Position – Summary 2019/20**

Table 1 (below) provides a high level analysis of the financial performance of the DSG, both in-year and cumulatively.

| DSG              | 2018-19<br>Cumulative<br>Balances as at<br>31/3/2019 | 2018-19<br>Cumulative<br>Balances as at<br>31/7/2019 | 2019-20 In-<br>year Balances<br>as at<br>31/3/2020 | 2019.20<br>Cumulative<br>Balances as at<br>31/3/2020 |
|------------------|--|--|--|--|
| SB               | -0.221   | -0.221   | -0.092   | -0.313   |
| EYB              | -0.902   | -0.656   | 0.151  | -0.505   |
| CSSB             | 0.018  | 0.018  | -0.009   | 0.009  |
| HNB              | 8.300  | 8.300  | 5.865  | 14.165   |
| <b>Sub Total</b> | <b>7.195</b>   | <b>7.441</b>   | <b>5.915</b>                                       | <b>13.356</b>  |

- 4.3 The DSG in-year over spend is currently **£5.915m**, excluding the final adjustment for Early Years'. The final funding position for the Early Years' block has not yet been confirmed but is expected later this month, once the January 20 census data has been analysed.
- 4.4 The **cumulative** deficit before any adjustments is **£13.356m**. Any end of year balances must be rolled forward into the next financial year, which has the first call upon the forthcoming budget.
- 4.5 The reported underspends will be explored further within the report.

## 5.0 Schools' Block

- 5.1 Table 2 (below) provides a more detailed analysis of the Schools' Block for 2019-20. The reported end of year position is an under spend of (**£0.221m**). This underspend is wholly situated within the growth fund. This balance has been placed into reserves and can be assessed for use within the 2021-22 budget setting process.

| Schools' Block                                      | Budget<br>2019/20<br>£m | Outturn<br>2019/20 £m | Variance |
|---|-------------------------|-----------------------|----------|
| <b>Balance b/fwd</b>                                | 0.000                   | -0.221                | -0.221   |
| Balance b/fwd Total                                 | 0.000                   | -0.221                | -0.221   |
| <b>Receipts</b>                                     |                         |                       |          |
| DSG Settlement                                      | -132.014                | -132.014              | 0.000    |
| Academy Recoupment                                  | 96.313                  | 96.313                | 0.000    |
| HNB Transfer  | -0.500                  | -0.500                | 0.000    |
| <b>Net Cash</b>                                     | <b>-36.201</b>          | <b>-36.201</b>        | <b>0</b> |
| <b>Expenditure</b>                                  | 0.000                   | 0.000                 | 0.000    |
| Maintained Primary Schools Budget Shares            | 27.439                  | 27.439                | 0.000    |
| Maintained Secondary Schools Budget Shares          | 7.180                   | 7.180                 | 0.000    |
| De-delegated Budget: Behavioural Services           | 0.000                   | 0.000                 | 0.000    |
| Growth Fund: School Block Top Slice & Carry forward | 0.800                   | 0.800                 | 0.000    |
| Growth Fund: Not Recouped                           | 0.282                   | 0.282                 | 0.000    |
| Block transfer funding to Maintained Schools        | 0.106                   | 0.106                 | 0.000    |
| Block transfer funding to Academy Schools           | 0.394                   | 0.394                 | 0.000    |

|                             |               |               |              |
|-----------------------------|---------------|---------------|--------------|
| <b>Expenditure</b>          | <b>36.201</b> | <b>36.201</b> | <b>0.000</b> |
| <b>Variance</b>             | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b> |
| <b>Bal C/fwd to 2020.21</b> | 0.000         | -0.221        | -0.221       |

## 6. CSSB

6.1 The reported end of year position is an underspend of **£0.009m**, itemised within the table beneath.

| <b>CSSB</b>                         | <b>Budget<br/>2019/20 £m</b> | <b>Actual<br/>2019/20 £m</b> | <b>Variance</b> |
|-------------------------------------|------------------------------|------------------------------|-----------------|
| 18/19 overspend due to Licences     | 0                            | 0.018                        | 0.018           |
| <b>B/fwd Total</b>                  | 0                            | 0.018                        | 0.018           |
| <b><u>Receipts</u></b>              |                              |                              |                 |
| DSG Settlement                      | -0.654                       | -0.654                       | 0.000           |
| Block Transfer                      | -0.255                       | -0.255                       | 0.000           |
| <b>Income Total</b>                 | <b>-0.909</b>                | <b>-0.909</b>                | <b>0.000</b>    |
| <b><u>Expenditure</u></b>           |                              |                              |                 |
| Servicing of schools forum          | 0.053                        | 0.053                        | 0.000           |
| Admissions                          | 0.178                        | 0.172                        | -0.006          |
| Education Welfare (Former ESG)      | 0.145                        | 0.145                        | 0.000           |
| Asset Management (Former ESG)       | 0.013                        | 0.000                        | -0.013          |
| Statutory & Regulatory (Former ESG) | 0.258                        | 0.258                        | 0.000           |
| Licences                            | 0.132                        | 0.132                        | 0.000           |
| LA Safeguarding Board               | 0.030                        | 0.030                        | 0.000           |
| VH                                  | 0.100                        | 0.100                        | 0.000           |
| CSSB overheads                      | 0.000                        | 0.010                        | 0.010           |
| <b>Expenditure Total</b>            | <b>0.909</b>                 | <b>0.900</b>                 | <b>-0.009</b>   |
| <b>Variance</b>                     | <b>0.000</b>                 | <b>-0.009</b>                | <b>-0.009</b>   |
| <b>Balance c/fwd to 20/21</b>       | <b>0.000</b>                 | <b>0.009</b>                 | <b>0.009</b>    |

6.2 **Admissions:** a staff driven service, with a slight underspend owed to staffing efficiencies.

6.3 **Asset Management:** No spend had been recorded 2019-20 as a pupil yield survey was commissioned costing £7,000 but due to delays the cost will be recorded in 2020-21

6.4 **Licences:** Commercial and confidence, DSG annual licence fee paid gross of VAT, against a budget excluding VAT.

## 7.0 Early Years' Block

7.1 The **provisional** end of year position is an under spend of **£0.656m** and a cumulative underspend of **£0.662m**, a favourable movement of **£0.06m** over what was reported previously to forum.

This is a demand funded service with providers claiming funding for actual hours of provision at the hourly rate set by the authority for that particular financial year.

- 7.2 The final funding position within the Early Years Block will not be confirmed until the January census data has been analysed and the budget amended. This is usually completed in July, we are currently awaiting this information from the DfE.
- 7.2 Table 3 sets out the provisional 2019-20 Early Years DSG revenue budget and outturn position. The current funding allocation is based on the January 19 census data, and will be updated in July 20 to reflect 5/12ths of the January 19 and 7/12ths of the January 20 censuses. Expenditure is based on actual take up achieved during the financial year, with providers claiming funding for actual hours of provision at the hourly rate set by the authority for that particular financial year. The outturn data within the table demonstrates this and is now final.
- 7.3 There will be variances between actual funding and expenditure incurred because the funding is always an estimate of the potential activity for Early Years users and the demand is not uniform over the year. Both expenditure and funding is therefore variable and challenging to predict.

Table 3 refers, below:

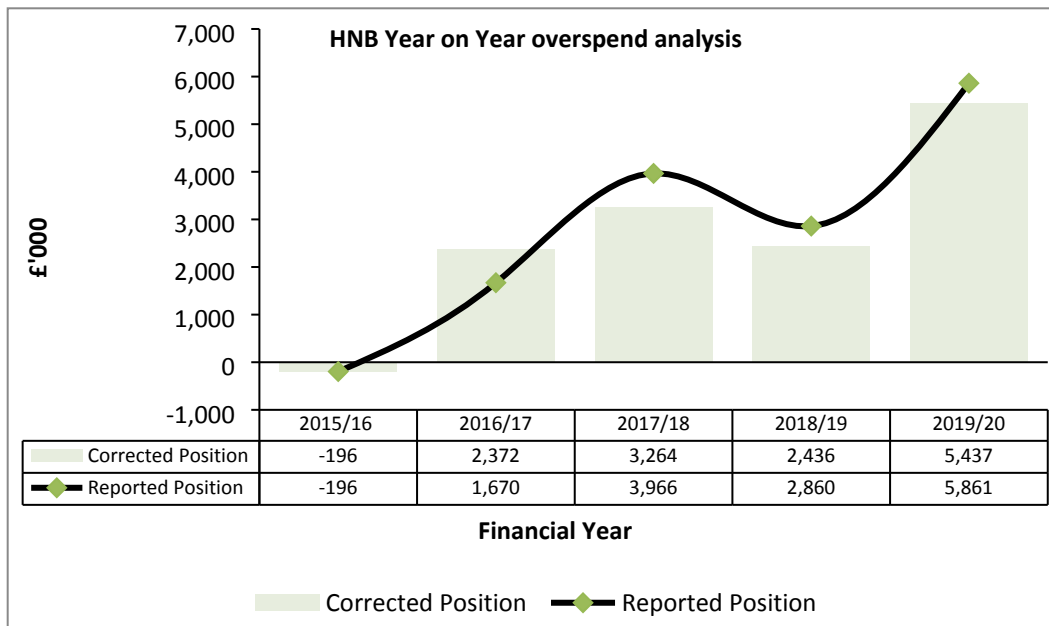
| Early Years Block                          | Budget<br>2019/20 £m | Outturn<br>2019/20 £m | Variance      |
|--|----------------------|-----------------------|---------------|
| <b><u>Income</u></b>                       |                      |                       |               |
| DSG Settlement                             | -14.166              | -14.166               | 0.000         |
| <b>Income Total</b>                        | <b>-14.166</b>       | <b>-14.166</b>        | <b>0.000</b>  |
| <b><u>Expenditure</u></b>                  |                      |                       |               |
| <b>Maintained Nursery Schools</b>          |                      |                       |               |
| 2 Year Old Funding                         | 0.228                | 0.228                 | 0.000         |
| 3-4 Year Old Universal Entitlement         | 1.387                | 1.387                 | 0.000         |
| 3-4 Year Old Extended Entitlement          | 0.377                | 0.377                 | 0.000         |
| Deprivation                                | 0.033                | 0.033                 | 0.000         |
| Maintained Nursery Supplement              | 0.728                | 0.728                 | 0.000         |
| EYPP                                       | 0.023                | 0.023                 | 0.000         |
| <b>Sub Total</b>                           | <b>2.776</b>         | <b>2.776</b>          | <b>0.000</b>  |
| <b><u>Primary Schools</u></b>              |                      |                       |               |
| 2 Year Old Funding                         | 0.040                | 0.040                 | 0.000         |
| 3-4 Year Old Universal Entitlement         | 3.676                | 3.676                 | 0.000         |
| 3-4 Year Old Extended Entitlement          | 0.383                | 0.383                 | 0.000         |
| Deprivation                                | 0.046                | 0.046                 | 0.000         |
| EYPP                                       | 0.032                | 0.032                 | 0.000         |
| DAF  | 0.001                | 0.001                 | 0.000         |
| <b>Sub Total</b>                           | <b>4.178</b>         | <b>4.179</b>          | <b>0.000</b>  |
| <b><u>Special Schools</u></b>              |                      |                       |               |
| 2 Year Old Funding                         | 0.001                | 0.001                 | 0.000         |
| 3-4 Year Old Universal Entitlement         | 0.010                | 0.010                 | 0.000         |
| <b>Sub Total</b>                           | <b>0.011</b>         | <b>0.011</b>          | <b>0.000</b>  |
| <b><u>PVI Sector</u></b>                   | 6.069                | 6.418                 | 0.349         |
| <b>Sub Total</b>                           | <b>6.069</b>         | <b>6.418</b>          | <b>0.349</b>  |
| EYPP                                       | 0.013                | 0.038                 | 0.025         |
| Deprivation                                | 0.000                | 0.053                 | 0.053         |
| Growth                                     | 0.351                | 0.000                 | -0.351        |
| Disability Access Fund                     | 0.054                | 0.001                 | -0.054        |
| <b>Sub Total</b>                           | <b>0.419</b>         | <b>0.092</b>          | <b>-0.327</b> |
| <b><u>Central Budgets</u></b>              |                      |                       |               |
| Early Years Adaptations/ Practical Support | 0.050                | 0.001                 | -0.049        |
| Early Years Strategic Financial support    | 0.080                | 0.080                 | 0.000         |
| Early Years Behaviour Support Services     | 0.042                | 0.041                 | -0.001        |
| Central Early Years Expenditure            | 0.070                | 0.070                 | 0.000         |
| Early Years Team Contribution              | 0.472                | 0.493                 | 0.021         |
| <b>Central Expenditure Total</b>           | <b>0.714</b>         | <b>0.685</b>          | <b>-0.028</b> |
| <b>Projected End of Year Variance</b>      | <b>0.000</b>         | <b>-0.006</b>         | <b>-0.006</b> |
| <b>Carry forward from 2019/20</b>          | <b>0.000</b>         | <b>-0.656</b>         | <b>-0.656</b> |
| <b>Cumulative Surplus/Deficit</b>          | <b>0.000</b>         | <b>-0.662</b>         | <b>-0.662</b> |

- 7.4 A review of the main variances follows:
- 7.41 **Maintained Nursery and Primary Schools:** No Variance is shown against these budgets as the budget and actual allocation are made the same for internal reconciliation purposes. The total variance in the take up of hours will be known once the final adjustment has been made by the DfE in July 2020, once the January 2020 census has been verified.
- 7.42 **PVI Sector:** underspend of (£0.349m) due to lower demand against funding levels.
- 7.43 **Deprivation:** Correlates to demand, which has been lower than budgeted with the PVI sector.
- 7.44 **EYPP:** Whilst the ESFA will fund this based on the census data returns, actual funding is linked to the FSM applications. Early years providers are ultimately responsible for identifying eligible children. Providers should be encouraged to speak to parents to find out who is eligible for EYPP funding. If parents do not lodge an application, then the school or nursery will not receive the pupil premium for that child from the LA. The outturn reflects these differences.
- 7.45 **Growth:** The residual contingency set aside to support Early Years' providers if they experienced growth above the expected levels. It is expected that the DfE will recoup this.
- 7.46 **Disability Access Fund:** underspend of (£0.054m). This was introduced in April 2017 to support disabled children's access to the entitlements for three and four year olds. The previous underspend of (£0.051m) has been increased slightly. The Early years' service have raised awareness and agreed criteria across the sector.
- 7.47 **Centrally Retained:** underspend of (£0.028m) Adaptations/Practical Support is a relatively new area of funding and the take up has been slower than expected. This balance is expected to reduce as the Early Years' service have raised awareness and agreed criteria across the sector.
- 8. High Needs Block**
- 8.1 The DSG 2019-20 High Needs Block final outturn shows an in-year overspend of £5.861m and a cumulative overspend of £14.161m.
- 8.2 The Council received a gross cash settlement of £16.498m which is reflective of in- year import and exports, and place funding recoupment. This settlement has been revised to £16.243m, to reflect the pre-agreed in-year block transfers. Total expenditure incurred was recorded at £21.604m, which can be traced through Table 4, beneath.

| <b>High Needs Block</b>  | <b>Base Funding 2019/20 £m</b> | <b>Outturn 2019/20 £m</b> | <b>Variance</b> |
|--|--------------------------------|---------------------------|-----------------|
| <b><u>Income</u></b>   |                                |                           |                 |
| High Needs DSG   | -16.498                        | -16.498                   | 0.000           |
| Schools Block Transfer   | 0.000                          | 0.500                     | 0.500           |
| Central Block Transfer   | 0.255                          | 0.255                     | 0.000           |
| <b>Income Total</b>  | <b>-16.243</b>                 | <b>-15.743</b>            | <b>0.500</b>    |
| <b><u>Expenditure</u></b>                                      |                                |                           |                 |
| HN Mainstream Based Top Ups – Nursery                          | 0.040                          | 0.043                     | 0.003           |
| HN Mainstream Based Top Ups - Maintained Schools               | 0.610                          | 0.728                     | 0.118           |
| HN Mainstream Based Top Ups – Academies                        | 1.412                          | 1.622                     | 0.210           |
| HN Resource Based Top Ups – Nursery                            | 0.059                          | 0.098                     | 0.039           |
| HN Resource Based Top Ups - Maintained Schools                 | 0.881                          | 0.901                     | 0.020           |
| HN Resource Based Top Ups – Academies                          | 1.574                          | 1.554                     | -0.020          |
| HN Place Funding – Nursery                                     | 0.100                          | 0.100                     | 0.000           |
| HN Place Funding - Maintained Schools                          | 0.540                          | 0.540                     | 0.000           |
| HN Place Funding – Academies                                   | 0.020                          | 0.056                     | 0.036           |
| SS Based Top Ups   | 5.462                          | 6.474                     | 1.012           |
| SS Place Funding   | 0.000                          | 0.110                     | 0.110           |
| Alternative Provision  | 0.659                          | 0.915                     | 0.256           |
| Early Years Inclusion  | 0.000                          | 0.059                     | 0.059           |
| Independent Special Schools                                    | 0.874                          | 1.990                     | 1.116           |
| Post 16  | 0.600                          | 1.359                     | 0.759           |
| Out-borough  | 0.930                          | 2.610                     | 1.680           |
| <b>Sub-Total</b>   | <b>13.761</b>                  | <b>19.158</b>             | <b>5.398</b>    |
| <b><u>Centrally Retained Expenditure</u></b>                   |                                |                           |                 |
| SEND Financial Support   | 0.055                          | 0.052                     | -0.003          |
| SEN - Assessment Capacity                                      | 0.182                          | 0.182                     | 0.000           |
| Early Years Inclusion  | 0.070                          | 0.070                     | 0.000           |
| Hard to Place Pupils   | 0.267                          | 0.185                     | -0.082          |
| Exclusions and Access to Education                             | 0.032                          | 0.037                     | 0.005           |
| Home Education   | 0.043                          | 0.044                     | 0.001           |
| 0-5 SEN Transport  | 0.046                          | 0.046                     | 0.000           |
| Vulnerable Children Management Incl.                           | 0.030                          | 0.030                     | 0.000           |
| Autism Outreach Team   | 0.186                          | 0.114                     | -0.072          |
| EY SEN advisory Teachers/support Workers EY settings           | 0.118                          | 0.118                     | 0.000           |
| EY SEN advisory Teachers/support Workers in Children's Centres | 0.063                          | 0.063                     | 0.000           |
| SENCO Network  | 0.100                          | 0.096                     | -0.004          |
| SEND Teacher Advisor   | 0.118                          | 0.052                     | -0.066          |
| Sensory Impairment   | 0.470                          | 0.453                     | -0.017          |
| SALT   | 0.252                          | 0.289                     | 0.038           |
| Education Resource Services (Formerly LACES)                   | 0.107                          | 0.277                     | 0.171           |
| Primary Provision Behaviour                                    | 0.164                          | 0.164                     | -0.000          |

|   |               |               |               |
|---|---------------|---------------|---------------|
| <b>Sub-Total</b>                            | <b>2.302</b>  | <b>2.273</b>  | <b>-0.029</b> |
| Non Controllables                           | 0.180         | 0.172         | -0.008        |
| <b>Sub-Total</b>                            | <b>0.180</b>  | <b>0.172</b>  | <b>-0.008</b> |
| <b>Total Expenditure</b>                    | <b>16.243</b> | <b>21.604</b> | <b>5.361</b>  |
| <b>Projected End of Year Variance</b>       | <b>-0.000</b> | <b>5.861</b>  | <b>5.861</b>  |
| <b>Brought forward Deficit from 2019/20</b> |               | 8.300         |               |
| <b>Carry forward Deficit into 2020.21</b>   |               | <b>14.161</b> |               |

### 8.3 Year on Year Analysis



8.4 The above graph shows the reported position against the corrected position, after the treatment of accruals within FY 2016/17 and 2017/18 which ensures that expenditure falls within the year it was incurred. The 2018/19 in-year deficit, although significant, has reduced against the 2017-18 outturn.

8.5 A full account of the reasons for the **£14.161m** overspend is given below:

**£8.300m** Brought forward deficit from prior years'.

**£0.500** Schools Block Transfer

**£1.116m** Independent Special School spend above budget.

**£0.759m** Post 16 spend above budget

**£1.680m** Out of Borough spend above budget

**£0.059m** Early Years Inclusion

**£1.783m** In-Borough spend for mainstream, Resource based top-ups including Special Schools.

**(£0.007)** underspend Overhead charges

**(£0.029)** underspend against centrally retained items.



8.51 Independent Special Schools and Out of Borough: This budget has been consistently overspending over the past three years, attributable to a mixture of increased demand and an inadequate budget provision. The tables beneath demonstrate this, with the respective overspends highlighted in green.

| 2019/20         | Out-borough & Post 16 | Independent SS   | TOTAL            |
|-----------------|-----------------------|------------------|------------------|
| Budget          | 1,330,000             | 873,620          | 2,203,620        |
| Outturn         | 3,736,432             | 1,990,070        | 5,726,502        |
| <b>Variance</b> | <b>2,406,432</b>      | <b>1,116,450</b> | <b>3,522,882</b> |

| 2018/19         | Out-borough & Post 16 | Independent SS   | TOTAL            |
|-----------------|-----------------------|------------------|------------------|
| Budget          | 882,000               | 800,000          | 1,682,000        |
| Outturn         | 2,179,162             | 1,975,333        | 4,154,495        |
| <b>Variance</b> | <b>1,297,162</b>      | <b>1,175,333</b> | <b>2,472,495</b> |

| 2017/18         | Out-borough & Post 16 | Independent    | TOTAL            |
|-----------------|-----------------------|----------------|------------------|
| Budget          | 785,190               | 800,000        | 1,585,190        |
| Outturn         | 2,470,956             | 1,438,865      | 3,909,822        |
| <b>Variance</b> | <b>1,685,766</b>      | <b>638,865</b> | <b>2,324,632</b> |

8.52 **Post 16:** The reported outturn position is an overspend of **£0.759m**.

| Post 16               |                           |
|-----------------------|---------------------------|
| Placement Cost Ranges | No of Pupils at Mar 18/19 |
| £0 - £10,000          | 55                        |
| £10,001 - £25,000     | 10                        |
| £25,001 - £40,000     | 5                         |
| £40,001 - £55,000     | 1                         |
| £55,001 - £75,000     | 2                         |
| £75,001 - £100,000    | 0                         |
| +£100,000             | 0                         |
| <b>TOTAL</b>          | <b>73</b>                 |

| Post 16               |                           |
|-----------------------|---------------------------|
| Placement Cost Ranges | No of Pupils at Mar 19/20 |
| £0 - £10,000          | 63                        |
| £10,001 - £25,000     | 10                        |
| £25,001 - £40,000     | 12                        |
| £40,001 - £55,000     | 3                         |
| £55,001 - £75,000     | 0                         |
| £75,001 - £100,000    | 1                         |
| +£100,000             | 0                         |
| <b>TOTAL</b>          | <b>89</b>                 |

| Post 16- F558 |           |            |             |                |                 |
|---------------|-----------|------------|-------------|----------------|-----------------|
| FY            | Budget £m | Outturn £m | Variance £m | No of Learners | Average Cost £m |
| 2017.18       | 0.132     | 0.672      | 0.539       | 76             | 0.007           |
| 2018.19       | 0.132     | 0.763      | 0.631       | 73             | 0.009           |
| 2019.20       | 0.600     | 1.359      | 0.759       | 88             | 0.009           |

8.53 **Independent Sector:** The reported outturn position is an overspend of **£1.116m**. The tables below categorises placement costs for 2018/19, 2019/20 and the average cost per placement within an independent setting.

| Independent Sector    |                           |
|-----------------------|---------------------------|
| Placement Cost Ranges | No of Pupils at Mar 18/19 |
| £0 - £10,000          | 8                         |
| £10,001 - £25,000     | 21                        |
| £25,001 - £40,000     | 15                        |
| £40,001 - £55,000     | 8                         |
| £55,001 - £75,000     | 6                         |
| £75,001 - £100,000    | 2                         |
| +£100,000             | 0                         |
| <b>TOTAL</b>          | <b>60</b>                 |

| Independent Sector    |                           |
|-----------------------|---------------------------|
| Placement Cost Ranges | No of Pupils at Mar 19/20 |
| £0 - £10,000          | 7                         |
| £10,001 - £25,000     | 10                        |
| £25,001 - £40,000     | 13                        |
| £40,001 - £55,000     | 16                        |
| £55,001 - £75,000     | 5                         |
| £75,001 - £100,000    | 3                         |
| +£100,000             | 1                         |
| <b>TOTAL</b>          | <b>55</b>                 |

| Independent Sector |           |            |             |                |                 |
|--------------------|-----------|------------|-------------|----------------|-----------------|
| FY                 | Budget £m | Outturn £m | Variance £m | No of Learners | Average Cost £m |
| 2017.18            | 0.800     | 1.439      | 0.639       | 51             | 0.012           |
| 2018.19            | 0.800     | 1.975      | 1.175       | 60             | 0.020           |
| 2019.20            | 0.874     | 1.990      | 1.116       | 55             | 0.020           |

8.54 **Out of Borough:** This service has overspent by **£1.128m**, which is attributable to consistency higher placements made above budget. Other factor includes:

- 400k invoices paid for the placements relating 2018-19.
- 114k one off cost agreed for the place funding with the Windsor College

Below highlights the breakdown of the overspend

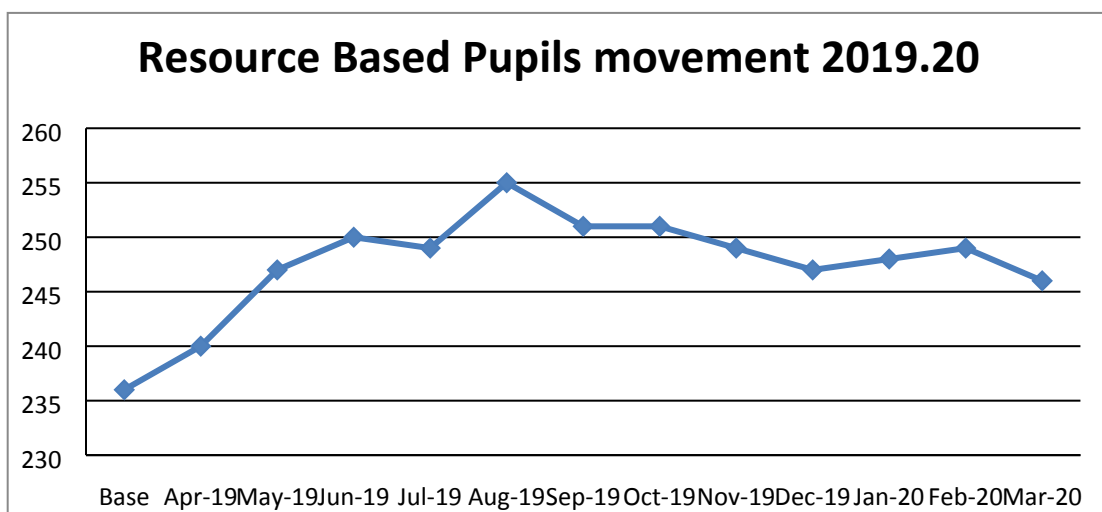
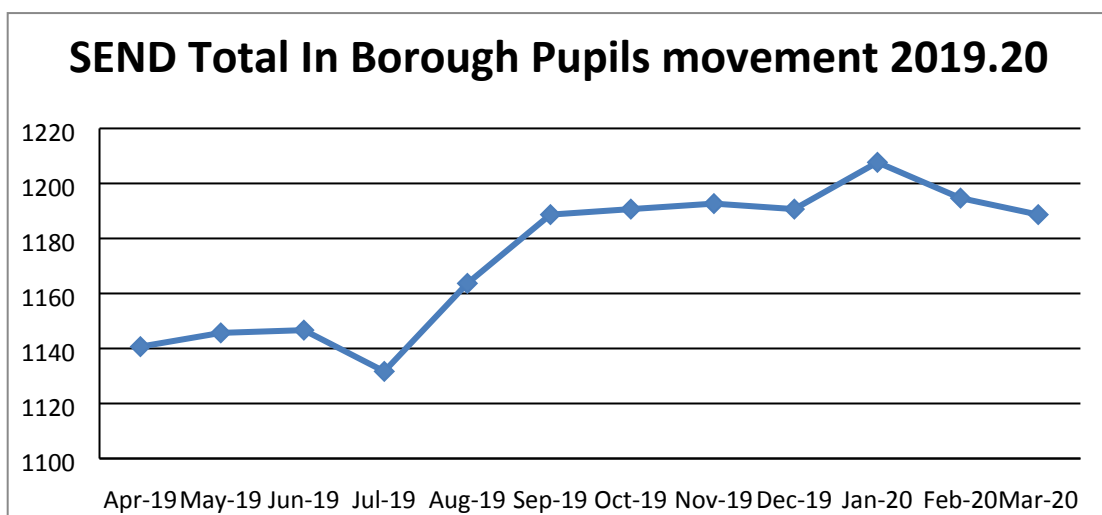
| OB Mainstream   |                   |                     |                  |                |                |
|-----------------|-------------------|---------------------|------------------|----------------|----------------|
| FY              | Pupil Annual cost | Unrealised Accruals | Unaccrued Expend | One off cost   | Actual         |
| 2018.19         | 321,385           | -53,823             | 13,235           |                | 280,797        |
| 2019.20         | 449,872           | -8,654              | 95,030           | 114,000        | 650,248        |
| <b>Variance</b> | <b>128,487</b>    | <b>45,169</b>       | <b>81,795</b>    | <b>114,000</b> | <b>369,451</b> |

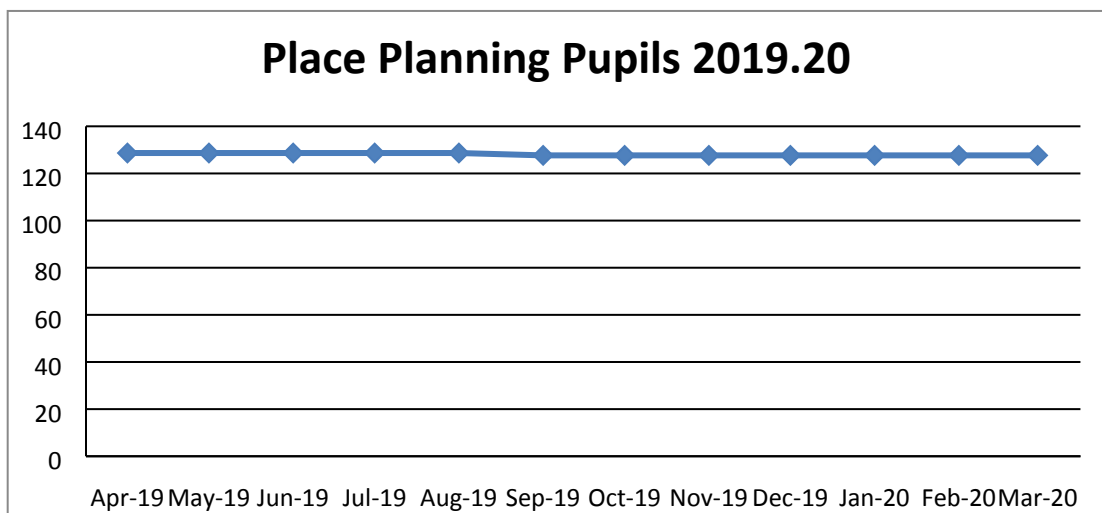
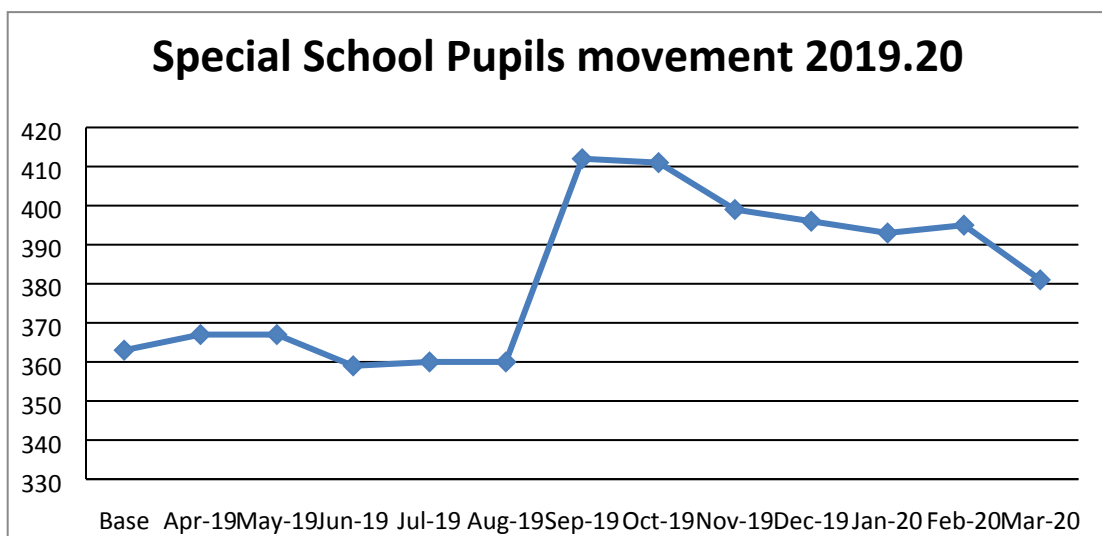
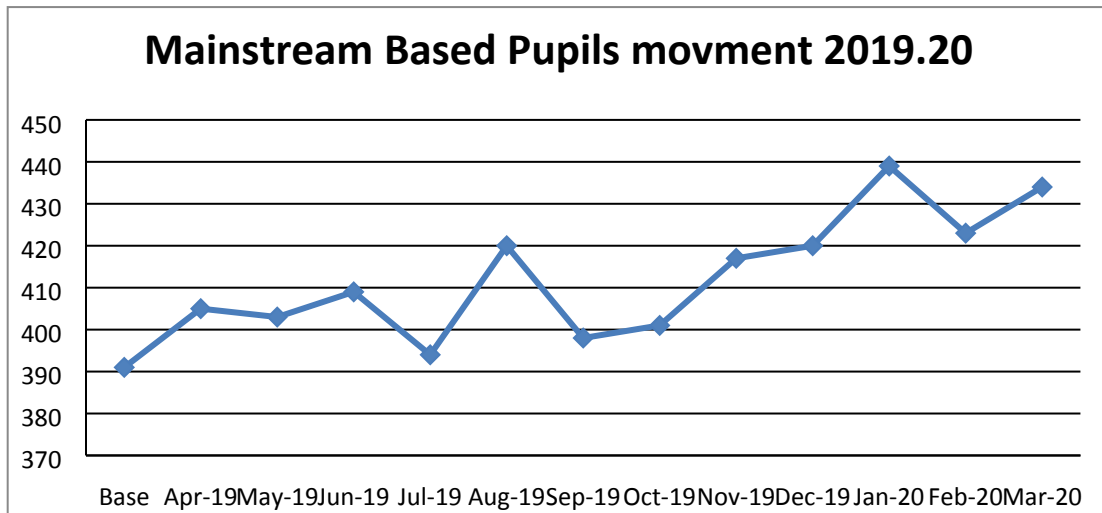
| OB Special |           |            |             |                |                 |
|------------|-----------|------------|-------------|----------------|-----------------|
| FY         | Budget £m | Outturn £m | Variance £m | No of Learners | Average Cost £m |
| 2018.19    | 0.418     | 0.997      | 0.579       | 50             | 0.020           |
| 2019.20    | 0.600     | 1.756      | 1.156       | 75             | 0.023           |

| OB Special      |                   |                     |                  |                |
|-----------------|-------------------|---------------------|------------------|----------------|
| FY              | Pupil Annual cost | Unrealised Accruals | Unaccrued Expend | Actual         |
| 2018.19         | 1,029,780         | -32,852             | 0                | 996,928        |
| 2019.20         | 1,518,828         | -68,837             | 306,106          | 1,756,097      |
| <b>Variance</b> | <b>489,048</b>    | <b>-35,985</b>      | <b>306,106</b>   | <b>759,169</b> |

| OB Mainstream |           |            |             |                |                 |
|---------------|-----------|------------|-------------|----------------|-----------------|
| FY            | Budget £m | Outturn £m | Variance £m | No of Learners | Average Cost £m |
| 2018.19       | 0.130     | 0.281      | 0.151       | 50             | 0.006           |
| 2019.20       | 0.130     | 0.650      | 0.520       | 61             | 0.011           |

8.55 **In-Borough:** The reported overspend for 2019/20 is **£1.783m**, which is broadly attributable to increased demand.





**8.6 Centrally Retained Functions.**

**8.61 Autism £0.072m underspend, which is in relation to staff vacancies**

**8.62 Sensory Impairment £0.017m underspend**

Joint Arrangement providing services to support pupils within schools with sensory needs (HI,VI) and Berkshire Consortium providing teaching visits via a discrete Berkshire Sensory Impairment SLA and BHFT Consortium

**8.63 SALT Services £0.37m overspend.**

A new agreement has been reached with Berkshire Healthcare NHS Foundation Trust (BHFT) to provide SALT services. Whilst this service is being rolled out, SALT services are still being provided by other providers that are costed above budget. It is expected that these costs will taper away once the BHFT are providing SALT support to all schools.

**8.64 High Needs Inclusion – overspend £0.104m**

Due to increased Education Resource Services support for children looked after.

**9. School Balances**

9.1 A list of the actual balances carried forward by maintained schools is listed in table 5 below. This shows three nurseries now in deficit and three primary school with low balances.

9.2 Schools with low balances or who are in deficit will receive additional support so that the local authority is satisfied that robust plans are in place to ensure that the school is in good financial health. **All** maintained schools are required to submit a three year budget plan as well as a recovery plan, where they envisage a deficit. LA officers will be analysing all budget plans and will RAG rate them. Appropriate discussions will then be had with the affected schools and actions will be drawn up.

Table 5 refers:

| <b>School Balances</b>       | <b>As at 31st<br/>March<br/>2019</b> | <b>As at 31st<br/>March<br/>2020</b> | <b>Change</b>   |
|------------------------------|--------------------------------------|--------------------------------------|-----------------|
| Baylis Court Nursery         | -75,568                              | 17,494                               | 93,062          |
| Chalvey Nursery              | 38,529                               | 112,616                              | 74,087          |
| Cippenham Nursery            | -223,890                             | -227,475                             | -3,585          |
| Claycots Junior School       | -706,841                             | -1,506,966                           | -800,125        |
| HOLY FAMILY                  | -101,588                             | -66,606                              | 34,982          |
| IQRA                         | -254,865                             | -289,995                             | -35,130         |
| Khalsa V.A. Primary School   | -29,245                              | -115,718                             | -86,473         |
| Lea Nursery                  | -237,482                             | -126,255                             | 111,227         |
| Our Lady of Peace RC Infants | -27,514                              | -48,348                              | -20,834         |
| PENN WOOD                    | -284,960                             | -220,409                             | 64,551          |
| PIPPINS                      | -122,044                             | -48,135                              | 73,909          |
| PRIORY                       | -1,618,959                           | -1,594,203                           | 24,756          |
| Slough Centre Nursery        | 115,190                              | 180,461                              | 65,271          |
| ST BERNARDS                  | -219,717                             | -209,687                             | 10,030          |
| St Mary's C of E Primary     | -243,142                             | -196,272                             | 46,870          |
| Wexham Court Primary         | -867,005                             | -1,005,612                           | -138,607        |
| Wexham Secondary             | -706,388                             | -811,266                             | -104,878        |
|                              | <b>-5,565,489</b>                    | <b>-6,156,375</b>                    | <b>-590,887</b> |

### 9.3 Reasons for in-year variations:

The Nursery schools in general have seen a reduction in participation rates which directly correlates with a reduction in budget. Work will be undertaken with these establishments to offer assistance to help them in producing a balanced budget.

Further work will be undertaken with all the other schools in deficit or facing financial difficulties to assist them in setting a balanced budget or producing a deficit recovery plan.

## 10 ALTERNATIVE OPTIONS CONSIDERED

## 11 ADVICE RECEIVED FROM STATUTORY AND OTHER OFFICERS

### Monitoring Officer

11.1 The relevant legal provisions are contained within the main body of this report.

### Section 151 Officer – Strategic Director of Resources

11.2 The financial implications of the report are outlined in the supporting information.

## 12 CONSULTATION

### Principal Groups Consulted

Not Applicable

### Method of Consultation

Not Applicable

### Representations Received

Not applicable.

### **Contact for further information:**

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