

## **SCHOOLS FORUM**

### **2017/18 Schools Revenue Monitoring Report**

#### **1 Purpose of the Report**

This report provides the Schools' Forum with details of the revenue budget position as at 31<sup>st</sup> August 2017.

#### **2 Suggested Action**

The Forum is asked to note the contents.

#### **3 Background**

This report shows the expected out-turn for the Dedicated Schools Grant (DSG) in financial year 2017-18. It makes the assumption that the centrally retained amount will be fully spent.

The de-delegated items funding comes from the contribution from maintained schools and subsequently any underspend belongs to the maintained schools. The underspend will be held for the maintained schools unless the maintained school vote on having that funding return back to them when the out-turn is reported next year.

#### **4 Financial Summary**

The forecast as at 31<sup>st</sup> August 2017 shows an overspend of approximately £1.332m. Most of which is attributable to an overspend in Special Education Needs.

Please refer to Appendix A Summary of Schools revenue monitoring report, and Appendix B Schools revenue monitoring report.

**Coral Miller**  
**Interim School Finance Manager**  
**October 2017**

**John Ogden**  
**Head of Finance**  
**October 2017**

|   |  |                  |                  |                 |
|---|--|------------------|------------------|-----------------|
| <b>Appendix A</b>                                       |  |                  |                  |                 |
| <b>Summary of 1718 school revenue budget monitoring</b> |  |                  |                  |                 |
|   |  |                  |                  |                 |
|   |  |                  |                  |                 |
|   | <b>INCOME</b>  |                  |                  |                 |
|   |  |                  |                  |                 |
|   |  |                  |                  |                 |
| Ref   | <b>Description</b>   | <b>A</b>         | <b>B</b>         | <b>C</b>        |
|   |  | <b>Budget</b>    | <b>Forecast</b>  | <b>Variance</b> |
|   |  | <b>Forecast</b>  | <b>Sept.</b>     | <b>(B - A)</b>  |
|   |  | <b>£</b>         | <b>£</b>         | <b>£</b>        |
|   |  |                  |                  |                 |
|   | Brought forward school block surplus   | (1,356)          | (1,356)          | -               |
|   | <b>School block budget</b> is the allocation to school based in the number of children in the school, the areas the children live i.e. rate of deprivation, children on free school meals, school academic achievement etc. This produces a unit cost per child per school and that unit cost is times by the number of children in that school. | (94,864)         | (94,864)         |                 |
|   |  |                  |                  | -               |
|   | <b>High needs block</b> funding is for funding Special needs children in all our education establishments this includes commissioned services from other boroughs and independent schools.   | (18,944)         | (18,944)         | -               |
|   | <b>Early Years Block</b> Allocation including funding for Education of Children under 5s in Private/voluntary/independent settings as well as nursery provision and Primary schools with nursery provision.  | (9,546)          | (9,286)          | 260             |
|   | Sub Total  | (124,711)        | (124,450)        | 260             |
|   |  |                  |                  |                 |
|   | <b>Government specific grant the the LA pass to the schools on behalf of DFE</b>   |                  |                  |                 |
|   |  |                  |                  |                 |
|   | Estimate for other grants like PE grant (actual allocation will be announce nearer October)  | (250)            | (250)            | -               |
|   | UFSM Revenue / Start Up  | (2,227)          | (2,227)          | -               |
|   | Pupil Premium excl Academies   | (2,628)          | (2,628)          | -               |
|   | <b>6th form funding</b> from EFA for Secondary school with a 6th form.   | (3,258)          | (3,258)          | -               |
|   | Sub Total  | (8,363)          | (8,363)          | -               |
|   |  |                  |                  |                 |
|   | <b>TOTAL INCOME</b>  | <b>(133,074)</b> | <b>(132,813)</b> | <b>260</b>      |
|   |  |                  |                  |                 |
|   |  |                  |                  |                 |
|   | <b>EXPENDITURE</b>   |                  |                  |                 |
|   | <b>Description</b>   | <b>£</b>         | <b>£</b>         | <b>£</b>        |
| A   | Academy Allocated budget   | 30,675           | 32,461           | 1,786           |
| A   | School allocated budget  | 62,053           | 60,267           | (1,786)         |
| F   | School block budget - De-delegated items from maintained schools to council for central services like insurance for school, staff cover for maternity in schools etc.  | 1,723            | 1,723            | -               |
|   | Centrally retained activities for both Academies and Maintained schools like school improvement, council statutory duties etc. School admissions, School Forum costs, ESG and Growth fund. Support cost will be funded by the Council for one year only.   | 1,981            | 1,981            | -               |
| E   | Early year excluding grant   | 9,176            | 8,916            | (260)           |
| E   | Centrally retained activities for Early years statutory duties.  | 370              | 370              | -               |
| B   | Grant allocation to schools  | 8,363            | 8,363            | -               |
| D   | High need grant allocated budget   | 18,944           | 19,967           | 1,023           |
|   | Miscellaneous  | 97               | 97               | -               |
|   | <b>TOTAL EXPENDITURE FORECAST</b>  | <b>133,382</b>   | <b>134,145</b>   | <b>763</b>      |
|   |  |                  |                  |                 |
|   |  |                  |                  |                 |
|   | <b>Surplus () Deficit +</b>  | <b>309</b>       | <b>1,332</b>     | <b>1,023</b>    |

| APPENDIX B |                 |   |                                     |  |  |   |                            |                      |
|------------|-----------------|---|-------------------------------------|--|--|---|----------------------------|----------------------|
|            |                 |   |                                     |  |  |   |                            |                      |
|            |                 | <b>Schools Budget 2017/18 - Revised</b>   |                                     |  |  |   |                            |                      |
|            |                 |   |                                     |  |  |   |                            |                      |
| Line Ref   | S251 line no.   | S251 title  | A                                   | B  | C  | F   | G                          | H                    |
|            |                 |   | 1617 Out-turn - SF page 25 May 2017 | First draft presented to December Forum 2017/18 Budget - SF 18-1 | First draft presented to December Forum 2017/18 Budget - SF 29-3 | Revised 2017/18 Budget - July SF (as at April 2017) | September Forecast 2017-18 | Variance against G-F |
|            |                 | <b>TOTAL EXPENDITURE</b>  |                                     |  |  |   |                            |                      |
| 1          | 1.0.1           | Schools Block Allocation excl Academies net of de-delegated funds including HNB allocations                       | 61,492                              | 63,628   | 63,628   | 62,053  | 60,267                     | (1,786)              |
| 2          | 1.7.4           | 6th form funding from EFA   | 3,194                               | 3,258  | 3,258  | 3,258   | 3,258                      | -                    |
| 3          | 1.8.1           | Academy Recoupment from Schools Block   | 28,999                              | 28,968   | 28,968   | 30,675  | 32,461                     | 1,786                |
| 4          | 1.0.1           | High needs academy recoupment   |                                     | -  | -  | 1,386   | 1,386                      | -                    |
| 5          | UIFSM           | UIFSM Revenue / Start Up  | 2,163                               | 2,228  | 2,228  | 2,227   | 2,227                      | -                    |
| 6          | 1.0.1.          | High Needs Block allocations  | 6,529                               | 6,143  | 6,143  | 6,143   | 7,147                      | 1,004                |
| 7          | PPG             | Pupil Premium excl Academies  | 2,381                               | 2,573  | 2,573  | 2,420   | 2,420                      | -                    |
| 8          | 1.0.1           | Early Years Block Allocation inc exp for Education of Children under 5s in Private/voluntary/independent settings | 6,498                               | 6,963  | 6,963  | 8,947   | 8,687                      | (260)                |
| 9          |                 | <b>Sub Total of ISB and PVI allocations</b>   | <b>111,257</b>                      | <b>113,760</b>   | <b>113,760</b>   | <b>117,109</b>                                      | <b>117,853</b>             | <b>744</b>           |
| 10         |                 | PE Grant - Additional school grants   |                                     |  |  | 250   | 250                        | -                    |
| 11         | 1.0.2           | Pupil Premium allocated to schools - mainstream   | 112                                 | 129  | 129  | 129   | 129                        | -                    |
| 12         | 1.0.3           | Pupil Premium in non-mainstream settings  | 36                                  | 37   | 37   | 37  | 37                         | -                    |
| 13         |                 | Pupil Premium 3-4 years   | 39                                  | 42   | 42   | 42  | 42                         | -                    |
| 14         | 1.1.2           | School-specific contingencies   | 275                                 | 340  | 340  | 129   | 129                        | -                    |
| 15         |                 | NQT Induction   | 32                                  | 32   | 32   | -   | -                          | -                    |
| 16         | 1.3.1           | Early Years Contingency - Providers only  | 104                                 | 229  | 229  | 229   | 229                        | -                    |
| 17         | 1.3.1           | Early years Centrally Retained for statutory LA duties  |                                     |  |  | 370   | 370                        | -                    |
| 18         | 1.2.1           | Provision for pupils with SEN (including assigned resources)  | 2,415                               | 2,517  | 2,517  | 2,517   | 2,642                      | 125                  |
| 19         | 1.2.1           | Moderating Panels   | 183                                 | 150  | 150  | 150   | 150                        | -                    |
| 20         | 1.2.2           | Provision for pupils with SEN, provision not included in line 1.2.1   | 18                                  | 20   | 20   | 20  | 20                         | -                    |
| 21         | 1.2.3           | Support for inclusion - HNB   | 401                                 | 507  | 507  | 507   | 507                        | -                    |
| 22         |                 | Unallocated increase in the HNB special school budget   |                                     |  |  | 692   | -                          | (692)                |
| 23         | 1.2.4           | Fees for pupils at independent special schools & abroad   | 6,155                               | 6,119  | 6,119  | 6,119   | 6,778                      | 658                  |
| 24         | 1.2.5           | SEN transport   | 230                                 | 230  | 230  | 230   | 230                        | -                    |
| 25         | 1.2.7           | Inter-authority recoupment  |                                     |  | -  | -   | -                          | -                    |
| 26         | 1.2.1           | Pupil Referral Units  | 470                                 | 470  | 470  | 470   | 470                        | -                    |
| 27         |                 | Behaviour Support Services  | 321                                 | 321  | 321  | 321   | 321                        | -                    |
| 28         | 1.2.6 and 1.2.7 | Education out of school   | 638                                 | 710  | 710  | 710   | 638                        | (72)                 |
| 30         | 1.4.1           | Support to under-performing ethnic minority groups and bilingual  | 151                                 | 146  | 146  | 143   | 143                        | -                    |
| 31         | 1.4.10          | Pupil growth/ Infant class sizes  | 1,339                               | 1,300  | 1,300  | 1,300   | 1,300                      | -                    |
| 35         | 1.6.1           | insurance   | 573                                 | 598  | 598  | 547   | 547                        | -                    |
| 36         | 1.4.2           | School admissions   | 268                                 | 304  | 281  | 304   | 304                        | -                    |
| 37         | 1.6.4           | Licenses and subscriptions  | 318                                 | 346  | 346  | 220   | 220                        | -                    |
| 38         | 1.4.13          | Miscellaneous (not more than 0.1% total of net SB)  | 185                                 | 97   | 97   | 97  | 97                         | -                    |
| 39         | 1.4.3           | Servicing of schools forums   | 4                                   | 4  | 4  | 4   | 4                          | -                    |
| 40         | 1.6.7           | Staff Costs - supply cover  | 324                                 | 369  | 369  | 362   | 362                        | -                    |
| 42         |                 | ESG Services  |                                     | -  |  | 373   | 373                        | -                    |
|            |                 | <b>Total Central Expenditure</b>  | <b>14,592</b>                       | <b>15,017</b>  | <b>14,994</b>  | <b>16,273</b>                                       | <b>16,292</b>              | <b>19</b>            |
|            |                 | <b>TOTAL SCHOOLS BUDGET</b>   | <b>125,849</b>                      | <b>128,777</b>   | <b>128,755</b>   | <b>133,382</b>                                      | <b>134,145</b>             | <b>763</b>           |

| Line Ref | S251 line no. | S251 title   | 1617 Out-turn - SF page 25 May 2017 | First draft presented to December Forum 2017/18 Budget - SF 18-1 | First draft presented to December Forum 2017/18 Budget - SF 29-3 | Revised 2017/18 Budget - July SF (as at April 2017) | September Forecast 2017-18 | Variance against G-F |
|----------|---------------|--|-------------------------------------|--|--|---|----------------------------|----------------------|
|          |               |  |                                     |  |  |   |                            |                      |
|          |               |  |                                     |  |  |   |                            |                      |
|          |               | <b>TOTAL INCOME</b>  |                                     |  |  |   |                            |                      |
| 44       | DSG           | Schools Block Allocation includes Academies  | (92,947)                            | (95,385)   | (95,385)   | (94,864)  | (94,864)                   | -                    |
| 45       |               | NQT  | (32)                                |  | -  |   |                            | -                    |
| 46       | DSG           | High Needs Block includes Academies  | (16,900)                            | (17,092)   | (17,092)   | (18,944)  | (18,944)                   | -                    |
| 47       | DSG           | Early Years Block 3-4 year olds  | (6,997)                             | (7,249)  | (7,249)  | (9,546)   | (9,286)                    | 260                  |
|          |               | <b>Dedicated schools Grant total</b>   | <b>(116,876)</b>                    | <b>(119,726)</b>   | <b>(119,726)</b>   | <b>(123,355)</b>                                    | <b>(123,094)</b>           | <b>260</b>           |
| 48       | DFE           | Additional School Grants   | (250)                               | (250)  | (250)  | (250)   | (250)                      | -                    |
| 49       | DFE           | UIFSM Revenue  | (2,163)                             | (2,227)  | (2,227)  | (2,227)   | (2,227)                    | -                    |
| 50       | EFA           | Education Funding Agency 6th Form Funding  | (3,194)                             | (3,258)  | (3,258)  | (3,258)   | (3,258)                    | -                    |
| 51       | EFA           | Pupil Premium 5-16 years   | (2,504)                             | (2,586)  | (2,586)  | (2,586)   | (2,586)                    | -                    |
| 52       | DFE           | Pupil Premium 3-4 years  | (40)                                | (42)   | (42)   | (42)  | (42)                       | -                    |
|          |               | <b>TOTAL FUNDING</b>   | <b>(125,027)</b>                    | <b>(128,088)</b>   | <b>(128,088)</b>   | <b>(131,718)</b>                                    | <b>(131,457)</b>           | <b>260</b>           |
|          |               |  |                                     |  |  |   |                            |                      |
| 54       | Funding       | <b>Variance between the Expenditure and Income ( I &amp; E ) (surplus)/deficit</b> | <b>821</b>                          | <b>689</b>   | <b>667</b>   | <b>1,665</b>  | <b>2,688</b>               | <b>1,023</b>         |
| 55       |               | Brought Forward (surplus) /Deficit balance   | (2,177)                             | (552)  | (508)  | (1,356)   | (1,356)                    | -                    |
|          |               | <b>ESG services</b>  |                                     |  | 373  | -   |                            |                      |
|          |               |  |                                     |  |  |   |                            |                      |
| 56       |               | <b>Total Year-end (surplus)/Deficit</b>  | <b>(1,356)</b>                      | <b>137</b>   | <b>532</b>   | <b>309</b>  | <b>1,332</b>               | <b>1,023</b>         |