

Agenda Item 6

TITLE 2019/20 Revenue Monitoring

FOR CONSIDERATION BY Schools Forum on 18 December 2019

WARD (All Wards);

LEAD OFFICER Director of Children's Services - Carol Cammiss

OUTCOME / BENEFITS TO THE COMMUNITY

N/A

RECOMMENDATION

Schools Forum is asked to note the content of this report.

SUMMARY OF REPORT

The report shows the 2019/20 forecast income and expenditure of the Schools Budget as at 30th November 2019.

This reflects an anticipated overspend of £3.3m at year end, an increase of £350k from the October 2019 report. Further information on the High Needs Budget and associated actions is reported separately to Forum.

2019/20 Schools Revenue Monitoring Report December 2019

.01 Purpose of the Report

This report provides the Schools Forum with an update on the Dedicated Schools Grant (DSG) revenue budget position as at 30th November 2019.

.02 Recommendation

The Forum is asked to note the contents of this report.

.03 Background

This report forms part of the regular updates to Schools Forum on the anticipated outturn for the Dedicated Schools Grant (DSG), with explanation for significant variances.

At the October 2019 Schools Forum the forecast of £2.97m, as at the end of September 2019, was reported with the pressure largely in the High Needs Block. This included the carried forward deficit from 2018/19 of £1.57m.

.04 Forecast Movement

The anticipated year end position has increased by £350k, with a deficit of £3.32m forecast. This is mainly due to an increase in the High Needs Block (HNB), largely as a result of pupil changes for the new academic year across mainstream, maintained special school and independent settings.

Further information on the HNB and associated actions is reported to Forum separately.

.05 Financial Summary

The forecast as at 30th November 2019 shows a projected overspend of £3.32m against a budget of £142.86m, represents 2.3% of the budget.

This budget also includes additional income allocated by the Department of Education (DfE) for schools to cope with the increase in Teacher's Pension Employers Contributions payable from September 2019 and a further year's allocation of the Teacher's pay grant from April 2019 to March 2020.

The future of this funding will depend on the Government's spending review but will remain payable as a separate grant for the foreseeable future.

Description	£000
Brought forward from 2018/19	£1,572
Estimated overspend in 2019/20	£1,751
TOTAL	£3,323

The total increase in the overspend since the report to School's Forum in October is £350k.

Please refer to:

Appendix A - Summary of 2019/20 School Revenue Monitoring Report.

Appendix B - Detailed breakdown of 2019/20 Revenue Monitoring.

Alan Voyzey
Interim School Finance Manager
December 2019

Bob Watson
Head of Finance
December 2019

Appendix A	As at November 2019			MONTH 8	
Summary of 1920 School revenue budget monitoring					
	A	B	C	D	E
Description	Budget 2019 - 20	Forecast September 2019-20	Forecast November 2019-20	Variance (C - B)	Variance (C- A)
	£	£	£	£	£
SCHOOL BLOCK BUDGET					
Brought Forward (+Deficit\Surplus) from previous year	-	(118)	(118)	-	(118)
School Block Budget 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.	(104,222)	(104,181)	(104,181)	-	41
Academy Allocated budget	49,101	50,594	50,932	338	1,831
School allocated budget excluding 6th form funding	53,008	51,515	51,177	(338)	(1,831)
School block budget - De-delegated items from maintained schools to council for central services eg insurance for school, staff cover for maternity in schools etc.	1,313	1,321	1,313	(8)	1
Centrally retained activities - Growth fund.	800	800	800	-	-
TOTAL SURPLUS\DEFICIT	0	(68)	(76)	(8)	(76)
HIGH NEEDS BLOCK					
Brought Forward (+Deficit\Surplus) from previous year	-	1,399	1,399	-	1,399
High needs Block funding is for funding Special needs children in all our education establishments this includes commissioned services from other boroughs and independent schools.	(18,861)	(18,897)	(18,897)	-	(36)
High need grant allocated budget	18,861	20,248	20,606	358	1,745
TOTAL SURPLUS\DEFICIT	-	2,750	3,108	358	3,108
EARLY YEARS BLOCK					
Brought Forward (+Deficit\Surplus) from previous year	-	-	-	-	-
Early Years Block 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.	(10,235)	(10,611)	(10,611)	-	(376)
Early year including EYPP grant	9,728	10,104	10,104	-	376
Centrally retained activities for Early years statutory duties.	507	507	507	-	0
TOTAL SURPLUS\DEFICIT	-	-	-	-	(0)
CENTRALLY RETAINED BLOCK					
Brought Forward (+Deficit\Surplus) from previous year	-	291	291	-	291
Centrally Retained Block - Contribution to pay for the council's statutory duties.	(946)	(946)	(946)	-	-
Centrally retained activities for both Academies and Maintained schools like school improvement, council statutory duties etc. School admissions, School Forum costs, etc	946	946	946	-	-
TOTAL SURPLUS\DEFICIT	-	291	291	-	291
Government specific grant the the LA pass to the schools on behalf of DFE					
Estimate for other grants like PE grant (actual allocation will be announce nearer October)	(774)	(774)	(774)	-	-
UFSM Revenue / Start Up	(1,850)	(1,850)	(1,850)	-	-
Pupil Premium excl Academies	(2,175)	(2,175)	(2,175)	-	-
6th form funding from EFA for Secondary school with a 6th form.	(2,109)	(2,109)	(2,109)	-	-
Teacher Pay Grant	(296)	(512)	(512)	-	(216)
Teacher Pay Pension - Grant	-	(800)	(800)	-	(800)
Grant allocation to schools	7,204	8,220	8,220	-	1,016
TOTAL SURPLUS\DEFICIT	-	-	-	-	-
TOTAL EXPENDITURE FORECAST	141,468	145,827	146,177	350	4,710
TOTAL INCOME FORECAST	(141,468)	(142,855)	(142,855)	-	(1,387)
Various					
Surplus () Deficit +	0	2,973	3,323	350	3,323

APPENDIX B - Schools Budget 2019/2020	As at November 2019		Month 8		
	A	B	C	D	E
DSG TITLE	2019/2020 Budget	September Forecast 2019-20	November Forecast 2019-20	Variance against C-B changes from last month	Variance against C-A change against the forecasted budget
SCHOOL BLOCK					
Brought Forward School block (surplus) /Deficit balance	-	(118)	(118)	(118)	(118)
Schools Block Allocation excl Academies net of de-delegated funds including HNB allocations	53,008	51,515	51,177	(338)	(1,831)
Academy Recoupment from Schools Block	49,101	50,594	50,932	338	1,831
Total allocated to schools	102,109	102,109	102,109	-	-
De-delegated					
School-specific contingencies	107	103	101	(1)	(6)
Insurance	453	440	437	(3)	(16)
Licences and subscriptions	65	62	61	(1)	(4)
Staff Costs - maternity cover	300	342	349	7	49
Support to under-performing ethnic minority groups and bilingual	119	115	107	(9)	(12)
Behaviour Support Services	269	260	258	(2)	(11)
Sub total of De-delegated	1,313	1,321	1,313	(8)	1
Pupil growth/ Infant class sizes	800	800	800	-	-
Total School Block Budget Expenditure	104,222	104,112	104,104	(126)	(117)
Total School Block Budget Income	(104,222)	(104,181)	(104,181)	-	41
Variance	-	(68)	(76)	(126)	(76)
CENTRALLY RETAINED BLOCK					
Brought Forward Centrally retained block (surplus) /Deficit balance		291	291	-	291
Strategic and Regulation function	339	339	339	-	-
SACRE	7	7	7	-	-
School Asset Management	50	50	50	-	-
1.6.2 Education welfare service	119	119	119	-	-
Statutory I.T. , census and information.	62	62	62	-	-
School admissions	236	236	236	-	-
Servicing of schools forums	4	4	4	-	-
Licences	129	129	129	-	-
Total of Centrally Retained Block Expenditure	946	1,237	1,237	-	291
Total Centrally Retained block income	(946)	(946)	(946)	-	-
Variance	-	291	291	-	291
EARLY YEAR'S BLOCK					
Brought Forward Early Years block (surplus) /Deficit balance	-	-	-	-	-
Early Years Block Allocation including Providers reserve fund	9,690	10,063	10,063	-	373
Early years Centrally Retained for statutory LA duties	507	507	507	-	0
Pupil Premium 3-4 years	38	41	41	-	3
Total Early Year's block Expenditure	10,235	10,611	10,611	-	376
Total Early Year's block Income	(10,235)	(10,611)	(10,611)	-	(376)
Variance	-	-	-	-	-

	A	B	C	D	E
DSG TITLE	2019/2020 Budget	September Forecast 2019-20	November Forecast 2019-20	Variance against C-B changes from last month	Variance against C-A change against the forecasted budget
HIGH NEEDS BLOCK					
Brought Forward High Needs block (surplus) /Deficit balance	-	1,399	1,399	-	1,399
High needs academy recoupmnt	1,083	1,037	1,037	-	(47)
Provision for EHCPs in Wokingham mainstream schools	1,516	1,712	1,796	85	280
Provision for Resource Bases	1,293	1,442	1,442	-	149
Provision for EHCPs (including OLA and Post 16)	2,083	1,867	1,948	80	(135)
Addington (place and top-up)	4,398	4,813	4,854	41	456
Northern House (place and top-up)	990	797	799	2	(191)
Fees for pupils at independent special schools & abroad	5,657	6,731	6,881	150	1,224
Foundry College	960	960	960	-	-
Willow House	160	168	168	-	8
Education out of school - Independent Hospital Education	20	20	20	-	-
SUB TOTAL	18,160	19,547	19,905	358	1,745
Centrally retained high needs block					
Moderating Panels	150	150	150	-	-
Provision for pupils with SEN, provision not included 1.2.1	20	20	20	-	-
Support for inclusion - HNB	301	301	301	-	-
SEN transport	230	230	230	-	-
SUB TOTAL	701	701	701	-	-
TOTAL of High Need Block Expenditure	18,861	21,647	22,005	358	3,144
TOTAL of High Need Block Income	(18,861)	(18,897)	(18,897)	-	(36)
Variance	-	2,750	3,108	358	3,108
GRANTS					
Brought Forward Grants (surplus) /Deficit balance	-	-	-	-	-
UIFSM Revenue / Start Up	1,850	1,850	1,753	(97)	(97)
6th form funding from EFA	2,109	2,109	1,673	(436)	(436)
PE Grant - Additional school grants	774	774	734	(40)	(40)
Pupil Premium allocated to schools - mainstream	2,175	2,175	2,104	(71)	(71)
Teacher's Pay Grant	296	512	649	137	353
Teachers Pension		800	1,231	431	1,231
Total GRANTS EXPENDITURE TOTAL	7,204	8,220	8,144	(76)	940
INCOME					
PE Grant	(774)	(774)	(734)	40	40
UIFSM Revenue	(1,850)	(1,850)	(1,753)	97	97
Education Funding Agency 6th Form Funding	(2,109)	(2,109)	(1,673)	436	436
Pupil Premium 5-16 years	(2,175)	(2,175)	(2,104)	71	71
Teacher Pay Grant	(296)	(512)	(649)	(137)	(353)
Teachers Pension (Sept 19 to March 20)		(800)	(1,231)	(431)	(1,231)
Total GRANTS INCOME TOTAL	(7,204)	(8,220)	(8,144)	76	(940)
Variance	-	0	-	(0)	-
Summary of the Variances					
SCHOOL BLOCK	-	(68)	(76)	(8)	(76)
EARLY YEAR'S BLOCK	-	-	-	-	-
HIGH NEEDS BLOCK	-	2,750	3,108	358	3,108
CENTRAL BLOCK	-	291	291	-	291
GRANTS	-	0	-	(0)	-
Deficit\Surplus ().	-	2,973	3,323	350	3,323
TOTAL SCHOOLS BUDGET	141,468	145,828	146,101	274	4,634