TITLE	**2019/20 Revenue Monitoring Report**
FOR CONSIDERATION BY	Schools Forum on 4 March 2020
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 31st January 2020.

This reflects an anticipated overspend of £3.3m at year end – no movement from the January 2020 report.

2019/20 Schools Revenue Monitoring Report
March

.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 31st January 2020.

.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 January 2020 Schools Forum the forecast of £3.33m is unchanged 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 is still a deficit forecast of £3.33m. There are no changes since the last report to Schools Forum.

.05 **Financial Summary**

The forecast as at 31st January 2020 shows a projected overspend of £3.33m against a budget of £142.86m, represents 2.3% of the budget.

Description	**£000**
Brought forward from 2018/19	£1,572
Estimated overspend in 2019/20	£1,761
TOTAL	**£3,333**

Please refer to:
Appendix A - Summary of 2019/20 School Revenue Monitoring Report.
Appendix B - Detailed breakdown of 2019/20 Revenue Monitoring

Katherine Vernon
Schools Finance Manager
March 2020

Bob Watson
Head of Finance
March 2020

Appendix A | **As at January 2020** | **MONTH 10**

Summary of 1920 School revenue budget monitoring

	A	B	C	D	E
Description	**Budget 2019 - 20**	**Forecast December 2019-20**	**Forecast January 2019-20**	**Variance (C - B)**	**Variance (C- A)**
	£	**£**	**£**	**£**	**£**
SCHOOL BLOCK BUDGET					
Brought Foreward (+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	50,932	50,932	-	1,831
School allocated budget excluding 6th form funding	53,008	51,177	51,177	-	(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	1,313	1,313	-	1
Centrally retained activities - Growth fund.	800	800	800	-	-
TOTAL SURPLUS\DEFICIT	**0**	**(76)**	**(76)**	**-**	**(76)**
HIGH NEEDS BLOCK					
Brought Foreward (+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	20,616	20,616	-	1,755
TOTAL SURPLUS\DEFICIT	**-**	**3,118**	**3,118**	**-**	**3,118**
EARLY YEARS BLOCK					
Brought Foreward (+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 EY PP 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 Foreward (+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 Growth	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)	(734)	(734)	-	40
UIFSM Revenue / Start Up	(1,850)	(1,753)	(1,753)	-	97
Pupil Premium excl Academies	(2,175)	(2,104)	(2,104)	-	71
6th form funding from EFA for Secondary school with a 6th form.	(2,109)	(1,673)	(1,673)	-	436
Teacher Pay Grant	(296)	(649)	(649)	-	(353)
Teacher Pay Pension - Grant	-	(1,231)	(1,231)	-	(1,231)
Grant allocation to schools	7,204	8,144	8,144	-	940
TOTAL SURPLUS\DEFICIT	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE FORECAST	**141,468**	**146,111**	**146,111**	-	4,644
TOTAL INCOME FORECAST	(141,468)	(142,779)	(142,779)	-	(1,311)
Various					
Surplus () Deficit +	**0**	**3,333**	**3,333**	**-**	**3,333**

APPENDIX B - Schools Budget 2019/2020	As at January 2020		Month 10		
	A	B	C	D	E
DSG TITLE	**2019/2020 Budget**	**December Forecast 2019-20**	**January 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)
Schools Block Allocation excl Academies net of de-delegated funds including HNB allocations	53,008	51,177	51,177	-	(1,831)
Academy Recoupment from Schools Block	49,101	50,932	50,932	-	1,831
Total allocated to schools	102,109	102,109	102,109	-	-
De-delegated					
School-specific contingencies	107	101	101	-	(6)
Insurance	453	437	437	-	(16)
Licenses and subscriptions	65	61	61	-	(4)
Staff Costs - maternity cover	300	349	349	-	49
Support to under-performing ethnic minority groups and bilingu	119	107	107	-	(12)
Behaviour Support Services	269	258	258	-	(11)
Sub total of De-delegated	1,313	1,313	1,313	-	1
Pupil growth/ Infant class sizes	800	800	800	-	-
Total School Block Budget Expenditure	104,222	104,104	104,104	-	(117)
Total School Block Budget Income	(104,222)	(104,181)	(104,181)	-	41
Variance	-	(76)	(76)	-	(76)
CENTRALLY RETAINED BLOCK					
Brought Forward Centrally retain 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**	**December Forecast 2019-20**	**January 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 recoupment	1,083	1,037	1,037	-	(47)
Provision for EHCPs in Wokingham mainstream schools	1,516	1,796	1,796	-	280
Provision for Resource Bases	1,293	1,442	1,442	-	149
Provision for EHCPs (including OLA and Post 16)	2,083	1,948	1,948	-	(135)
Addington (place and top-up)	4,398	4,854	4,854	-	456
Northern House (place and top-up)	990	799	799	-	(191)
Fees for pupils at independent special schools & abroad	5,657	6,881	6,881	-	1,224
Foundry College	960	970	970	-	10
Willow House	160	168	168	-	8
Education out of school - Independent Hospital Education	20	20	20	-	-
SUB TOTAL	18,160	19,915	19,915	-	1,755
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	22,015	22,015	-	3,154
TOTAL of High Need Block Income	(18,861)	(18,897)	(18,897)	-	(36)
Variance	-	3,118	3,118	-	3,118
GRANTS					
Brought Forward Grants (surplus) /Deficit balance	-			-	-
				-	-
UIFSM Revenue / Start Up	1,850	1,753	1,753	-	(97)
6th form funding from EFA	2,109	1,673	1,673	-	(436)
PE Grant - Additional school grants	774	734	734	-	(40)
Pupil Premium allocated to schools - mainstream	2,175	2,104	2,104	-	(71)
Teacher's Pay Grant	296	649	649	-	353
Teachers Pension		1,231	1,231	-	1,231
Total GRANTS EXPENDITURE TOTAL	7,204	8,144	8,144	-	940
INCOME					
PE Grant	(774)	(734)	(734)	-	40
UIFSM Revenue	(1,850)	(1,753)	(1,753)	-	97
Education Funding Agency 6th Form Funding	(2,109)	(1,673)	(1,673)	-	436
Pupil Premium 5-16 years	(2,175)	(2,104)	(2,104)	-	71
Teacher Pay Grant	(296)	(649)	(649)	-	(353)
Teachers Pension (Sept 19 to March 20)		(1,231)	(1,231)	-	(1,231)
Total GRANTS INCOME TOTAL	(7,204)	(8,144)	(8,144)	-	(940)
Variance	-	-	-	-	-
Summary of the Variances					
SCHOOL BLOCK	-	(76)	(76)	-	(76)
EARLY YEAR'S BLOCK	-			-	-
HIGH NEEDS BLOCK	-	3,118	3,118	-	3,118
CENTRAL BLOCK	-	291	291	-	291
GRANTS	-			-	-
					-
Deficit\Surplus ().	**-**	**3,333**	**3,333**	**-**	**3,333**
TOTAL SCHOOLS BUDGET	**141,468**	**146,111**	**146,111**	**-**	**4,644**
Check					
Check Expenditure	141,468	146,111	146,111	-	4,644
Check Income	(141,468)	(142,779)	(142,779)	-	(1,311)
Variance	-	3,333	3,333	-	3,333