

**EDUCATION AND CHILDRENS SERVICES  
SCRUTINY AND PERFORMANCE PANEL**

**Agenda Item  
No. 8**

**DATE: 21 JUNE 2016**

**CORPORATE FINANCIAL PERFORMANCE – FINAL FINANCIAL MONITORING  
POSITION FOR 2015/16 (PRE-AUDIT)**

**Ward(s)** All

**Portfolio:** Councillor Burley – Children’s Services and Education

**Summary of report**

This report summarises the final revenue and capital outturn position for 2015/16 (Pre-Audit), based on the actual financial performance for the financial year (April 2015 to March 2016), for services within the remit of the Education and Childrens Services Scrutiny and Performance Panel.

**Reason for scrutiny**

To inform the panel of the final financial position for 2015/16 for services within their areas of responsibility.

**Recommendation**

1. To note that the Pre-Audit 2015/16 year end financial position for services under the remit of the Education and Childrens Services Scrutiny and Performance Panel is a revenue variance of **£0.045m**, (net of the use of earmarked reserves and following the full implementation of planned action plan items).

Without the use of service reserves of **£0.200m** (excl. those reserves being utilised in relation to the Dedicated Schools Grant of £1.587m), corporate reserves of **£4.439m** (as agreed by Cabinet at their meeting on 28 October 2015) and implementation of the mitigating in year action plan of **£2.020m**, the over spend would have been **£6.704m**, rather than the £0.045m reported above


2. To note that the total capital programme for the directorate is **£12.268m** with resources of **£9.036m** having been utilised with **£3.232m** to be carried forward into 16/17 - relating mainly to Rushall/EDC, Devolved Formula Capital and Capital Maintenance schemes. The Children’s Services final Capital outturn 2015/16 is summarised – table 3, page 9.
3. To note the actions being taken to address the continuing financial pressures into 2016/17.

**Background papers**

Various financial working papers.

2015/16 Budget Book on Council’s Internet and Intranet

**Signed:**

A handwritten signature in black ink that reads "David Haley". The signature is written in a cursive style with a horizontal line underlining the name.

David Haley – Executive Director: Children’s Services ☎ 652081

✉ [David.Haley@walsall.gov.uk](mailto:David.Haley@walsall.gov.uk)

## **Resource and legal considerations**

The Council is required to set a balanced budget and requires services to operate within their approved budget allocation. Any variances are required to be managed as far as is reasonably possible. The revenue and capital financial monitoring is reported quarterly to overview and scrutiny committees along with corrective action plans when variances arise. All accounting entries are undertaken in line with the required corporate and statutory accounting guidance and standards.

## **Citizen impact**

Resource allocation is aligned with service activity and is undertaken in accordance with the Council's corporate plan priorities.

## **Environmental impact**

Services within the remit of this overview and scrutiny committee have a direct influence and impact on the environment.

## **Performance management**

Financial performance is considered alongside service targets. Managers are required to deliver their service targets within budget, wherever possible. Corrective action plans are put in place to mitigate overspends where possible, with any remaining variances against budget identified in the report.

## **Equality Implications**

Services consider equality issues in setting budgets and delivering services. Irrespective of budgetary pressures the Council must fulfil equal opportunities obligations.

## **Consultation**

Consultation was undertaken as part of the budget setting process and throughout the financial year on the financial position and reporting thereof.

## **Contact Officers:**

Ross Hutchinson, Lead Accountant

☎ 01922 658411, ✉ [hutchinsonr@walsall.gov.uk](mailto:hutchinsonr@walsall.gov.uk)

Lloyd Haynes, Senior Finance Manager

☎ 01922 652340, ✉ [Lloyd.Haynes@walsall.gov.uk](mailto:Lloyd.Haynes@walsall.gov.uk)

## **1 Final Revenue Outturn 2015/16 (Pre-Audit)**

- 1.1 The total pressures identified as at the end of March 2016 for Children's services, incorporating those relating to looked after children (LAC), agency staff and other areas, before any mitigating action and use of reserves is forecast at £6.704m. In year actions of £2.020m have been agreed to partly offset this, in conjunction with the utilisation of £4.439m of corporate reserves and £0.200m of earmarked reserves. Following these actions this has resulted in a final variance to budget of **£0.045m**.

The outturn shown is based on actual information from the Oracle system and discussions with managers regarding year-end positions and achievement of approved savings. The Children's Services Directorate have been monitoring the financial position closely in order to identify any further actions that can be taken to reduce the pressure identified alongside the use of one off corporate funding that has been allocated.

- 1.2 The final outturn includes use of reserves, where approval has been given by Cabinet for additional funds to be utilised for specific services, totalling **£10.710m** with **£2.909m** reported as being transferred to reserves, this relates in the main to un-utilised DSG grant which will be carried forward for use in future years. **Table 2** provides a more detailed analysis of this.
- 1.3 The forecast outturn includes delivered in year actions of **£2.020m**. This comprises utilisation of one off funding to offset in year pressures, holding staff vacancies and a Directorate wide freeze on non-essential spend. The full action plan is detailed further in **Appendix 2**.
- 1.4 **Table 1** shows the final outturn for each service, and **Appendix 1** provides an analysis of the reasons for material forecast variances.
- 1.5 The forecast outturn reported throughout the year only included areas where there is a high degree of certainty about predicted under / over spends. Where a significant overspend was forecast or a new pressure identified the Directorates Management Teams, through their budget meetings, were responsible for identifying in year actions to mitigate this position and ensure, as far as is possible, that the budget is balanced at the end of the year.
- 1.6 Included within the Portfolio budget for 2015/16 were **£4.386m** of approved savings relating to services within the remit of this panel (details are available in the corporate budget book). An update on the achievement of 2015/16 approved savings is reported monthly to CMT as part of the corporate performance report. Any savings that are not forecast to be achieved in year are required to have alternative savings identified and are managed closely through the relevant service management teams and in liaison with the relevant portfolio holder.
- 1.7 Of the **£4.386m** savings, **£4.147m** have been delivered in full and **£0.239m** which have not been achieved and required mitigation actions in year. The £0.239m relates in full to the impact of not achieving a Full Year Effect on a number of savings, however these will all be delivered in full for 2016/17.

**Table 1: Pre Audit Final Revenue Outturn 2015/16**

<b>Service</b>	<b>Annual Budget</b>	<b>Final Outturn</b>	<b>Variance before Reserves</b>	<b>Use of Reserves</b>	<b>Transfer to Reserves</b>	<b>Variance after reserves and action plan</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
<b>Childrens Wide</b>						
Childrens Management Team	0.944	0.690	(0.254)	(0.047)	0.000	(0.301)
Administrative Services	1.969	2.017	0.048	(0.090)	0.000	(0.042)
Performance Services	0.293	0.360	0.068	0.000	0.000	0.068
Information Services	0.454	0.428	(0.026)	0.000	0.000	(0.026)
<b>Total Childrens Wide</b>	<b>3.660</b>	<b>3.495</b>	<b>(0.165)</b>	<b>(0.137)</b>	<b>0.000</b>	<b>(0.302)</b>
<b>Access &amp; Achievement</b>						
Access & Achievement Management School	0.439	0.660	0.221	(0.142)	0.000	0.079
Improvement	0.753	1.106	0.354	(0.354)	0.000	(0.000)
Access & Attendance	0.511	0.522	0.010	(0.116)	0.000	(0.105)
Early Years	0.014	(0.078)	(0.092)	(0.033)	0.125	(0.000)
Virtual School	0.249	0.238	(0.010)	(0.040)	0.000	(0.050)
Youth Support Services	2.819	3.228	0.409	(0.311)	0.048	0.146
Youth Justice Service	0.274	0.264	(0.010)	0.000	0.000	(0.010)
Targeted Youth Support	0.524	0.428	(0.096)	(0.010)	0.000	(0.106)
Education Funding – Accountable body	(3.228)	(4.226)	(0.998)	(1.604)	2.697	0.094
Education - Mainstream	4.886	4.693	(0.193)	(0.140)	0.000	(0.333)
<b>Total Access &amp; Achievement</b>	<b>7.241</b>	<b>6.836</b>	<b>(0.405)</b>	<b>(2.750)</b>	<b>2.870</b>	<b>(0.285)</b>
<b>Childrens Social Care</b>						
Childrens Social Care Management	2.196	2.041	(0.154)	0.000	0.000	(0.154)
Safeguarding Board	0.117	0.126	0.010	(0.010)	0.000	0.000
Practice Development	0.092	0.051	(0.041)	0.000	0.000	(0.041)

Service	Annual Budget	Final Outturn	Variance before Reserves	Use of Reserves	Transfer to Reserves	Variance after reserves and action plan
	£m	£m	£m	£m	£m	£m
Initial Response Service	2.018	2.832	0.814	0.000	0.000	0.814
Permanence – Safeguarding & Family Support	3.107	4.044	0.937	0.000	0.000	0.937
Corporate Parenting – Looked After Children	13.995	18.174	4.179	(3.979)	0.000	0.200
Corporate Parenting – Transition & leaving Care	0.817	1.017	0.201	0.000	0.000	0.201
Provider Services – Fostering & Adoption	3.096	3.726	0.630	0.000	0.000	0.630
Provider Services – Residential Services	4.158	3.758	(0.400)	(0.071)	0.000	(0.471)
SEN Transport	1.895	2.218	0.324	(0.279)	0.000	0.044
Children with Disabilities	2.302	2.208	(0.094)	0.000	0.000	(0.094)
Special Education Needs	1.053	1.215	0.163	(0.207)	0.000	(0.044)
<b>Total Social Care</b>	<b>36.196</b>	<b>42.900</b>	<b>6.704</b>	<b>(4.546)</b>	<b>0.000</b>	<b>2.158</b>
<b>Early Help</b>						
Early Help Management	0.456	0.462	0.006	(0.030)	0.000	(0.024)
Children Centres	3.564	2.971	(0.593)	(0.644)	0.000	(1.237)
Early Help 0-9	0.428	0.312	(0.116)	(0.069)	0.000	(0.185)
Early Help 9-19 (25)	0.689	0.895	0.206	(0.216)	0.000	(0.011)
Edge of Care	(0.000)	(0.014)	(0.014)	0.000	0.000	(0.014)
Troubled Families	0.021	0.146	0.125	(0.182)	0.000	(0.058)
Commissioning & Transport	0.340	0.343	0.002	0.000	0.000	0.002
Workforce Development	0.048	0.009	(0.039)	0.000	0.039	0.000
<b>Total Early Help</b>	<b>5.547</b>	<b>5.123</b>	<b>(0.423)</b>	<b>(1.142)</b>	<b>0.039</b>	<b>(1.526)</b>
WACC	0.358	2.493	2.135	(2.135)	0.000	(0.000)
<b>Total Childrens Services</b>	<b>53.002</b>	<b>60.847</b>	<b>7.846</b>	<b>(10.710)</b>	<b>2.909</b>	<b>0.045</b>

**Table 2 – Analysis of 2015/16 Earmarked Reserves**

<b>SERVICE</b>	<b>DETAIL OF OVERSPEND COVERED BY EARMARKED RESERVE</b>	<b>AMOUNT INCL. AS OVERSPEND ABOVE (£m)</b>
<b>AMOUNT TO BE TRANSFERRED FROM EARMARKED RESERVES</b>		
Education Funding – Accountable body	DSG	(1.587)
Access & Achievement Management	Education Standards Fund grants - prior years	(0.108)
School Improvement	Education Standards Fund grants - prior years	(0.091)
Youth Support Services	Education Business Partnership (EBP)	(0.090)
Troubled Families	Troubled Families 13/14	(0.063)
Special Education Needs	SEND New Burdens Grant	(0.045)
Access & Attendance	Penalty notice income (truancy fine to parents)	(0.100)
Early Help 9-19 (25)	Communities & partnerships - community safety	(0.067)
Childrens Management Team	Interim Appointments	(0.047)
Special Education Needs	SEN Grant	(0.075)
Troubled Families	Troubled Families 12/13	(0.038)
Early Years	Supporting Disadvantaged children in Early Years (Pupil Premium)	(0.005)
Education Funding – Accountable body	Additional Grant for schools (13/14)	(0.006)
Special Education Needs	SEN Reform Grant 14/15	(0.002)
Children Centres	External Bank Accounts	(0.390)
Virtual School	Redundancy Reserve	(0.040)
Access & Achievement Management	Redundancy Reserve	(0.035)
Youth Support Services	Redundancy Reserve	(0.221)
Education - Mainstream	Redundancy Reserve	(0.140)
Education Funding – Accountable body	Redundancy Reserve	(0.010)
School Improvement	Redundancy Reserve	(0.062)
Special Education Needs	Redundancy Reserve	(0.085)
Targeted Youth Support	Redundancy Reserve	(0.010)
Access & Attendance	Redundancy Reserve	(0.015)
Early Years	Redundancy Reserve	(0.029)
Children Centres	Redundancy Reserve	(0.254)
Early Help 9-19 (25)	Redundancy Reserve	(0.149)
Administrative Services	Redundancy Reserve	(0.090)
Early Help Management	Redundancy Reserve	(0.030)
Early Help 0-9	Redundancy Reserve	(0.046)
Troubled Families	Redundancy Reserve	(0.081)
Provider Services – Residential Services	Redundancy Reserve	(0.071)
Early Help 0-9	Early Intervention	(0.023)

Safeguarding Board	Walsall Safeguarding Children's Board	(0.010)
Corporate Parenting – Looked After Children	Corporate Reserve: In year LAC pressure	(3.979)
SEN Transport	Corporate Reserve: In year SEN transport pressure	(0.279)
School Improvement	School Improvement Plan	(0.200)
WACC	WACC RESERVES	(2.135)
<b>TOTAL AMOUNT TO BE TRANSFERRED FROM EARMARKED RESERVES</b>		<b>(10.710)</b>
<b>AMOUNT TO BE TRANSFERRED TO EARMARKED RESERVES</b>		
Education Funding – Accountable body	DSG	2.617
Education Funding – Accountable body	St Thomas Moore PFI	0.070
Workforce Development	Assessed Supported Year 14-15 & 15-16	0.017
Youth Support Services	Parent Partnership Service Grant	0.031
Workforce Development	EARLY IMPLEMENTER INNOVATOR GRANT (30 HRS CHILDCARE)	0.023
Early Years	Teenage Pregnancy 15/16	0.125
Youth Support Services	Pupil Premium (15/16)	0.018
Education Funding – Accountable body		0.010
<b>TOTAL AMOUNT TO BE TRANSFERRED TO EARMARKED RESERVES</b>		<b>2.909</b>
<b>NET POSITION</b>		<b>(7.801)</b>



## 2 Final Capital Outturn 2015/16 (Pre-Audit)

2.1 The total capital programme for the directorate is **£12.268m** with resources of **£9.035m** having been utilised with **£3.231m** to be carried forward into 16/17.

Service	Annual Budget	Final Outturn	Year End Variance	Requested Carry Forward to 2015/16
	£m	£m	£m	£m
<b>Council Funded</b>				
Mosaic	1.079	0.961	(0.118)	0.118
Rushall JMI Improvements	1.831	0.709	(1.121)	1.121
<b>Total Council Funded</b>	<b>2.910</b>	<b>1.670</b>	<b>(1.239)</b>	<b>1.239</b>
<b>Externally Funded</b>				
Devolved Formula Capital	0.780	0.328	(0.452)	0.452
Capital Maintenance	4.013	3.303	(0.710)	0.710
WACC	0.028	0.028	0.000	0.000
Basic Need Hillary Primary Internal Remodelling KS2	0.138	0.004	(0.134)	0.134
Basic Need: Christ Church Enlargement	0.881	0.798	(0.082)	0.082
Basic Need: King Charles Enlargement	0.550	0.586	0.036	(0.036)
Basic Need: Fibbersley Enlargement	0.240	0.285	0.045	(0.045)
Universal Infant Free School Meals Phase 1	0.023	0.024	0.000	0.000
Universal Infant Free School Meals Phase 2	0.159	0.097	(0.062)	0.062
Universal Infant Free School Meals Phase 3	0.085	0.043	(0.042)	0.042
Targeted Capital bids - Barcroft - CFR 497 BARCROFT PRIMARY NEW BUILD CONSTRUCTION COSTS	0.052	0.007	(0.044)	0.044
14-19 diplomas, SEN and disabilities - Alumwell Bec Health Tech	0.107	0.015	(0.092)	0.092
Academies - Darlaston	0.664	0.295	(0.369)	0.369
Academies - Shelfield	0.334	0.264	(0.070)	0.070
Youth capital funding	0.018	0.002	(0.016)	0.016
2 yr old capital funding	1.286	1.286	0.000	0.000
<b>Total Externally Funded</b>	<b>9.358</b>	<b>7.365</b>	<b>(1.992)</b>	<b>1.992</b>
<b>Total Capital</b>	<b>12.268</b>	<b>9.035</b>	<b>(3.231)</b>	<b>3.231</b>

**Appendix 1 – Explanation of Significant Revenue Variations after action plan and use of reserves**

<b>Table 3 – Reasons for revenue forecast Variances</b>		
<b>Service</b>	<b>Forecast Variance £m</b>	<b>Explanation of Forecast Variance</b>
Childrens Management	(0.301)	Variance before use of reserves of (£0.254m). (£0.047m) reserve used to offset cost of interim AD. Variance after use of reserves of (£0.301m). Comprising of (£0.316m) budget realignment of Non Essential Spend, (£0.090m) action plan item realigning underutilised budget from Admissions part offset by £0.064m overspend in Management Team Salaries and £0.040m pressure created by service funded redundancy costs.
Administrative Services	(0.042)	Variance before use of reserves £0.0048m, use of reserves of (£0.090m) for corporately funded redundancy costs. Variance after use of reserves of (£0.042m) as a result of delay in recruiting to number of admin posts after completion of restructure.
Performance Services	0.068	Variance before use of reserves £0.068m. £0.031m due to salary budget shortfall and pressure of 2 x PARIS employee costs transferred from Adult SC and £0.037m agency/consultancy costs. £0 reserves. Variance after reserves £0.068m
Information Services	(0.026)	Variance before use of reserves (£0.026m) due to additional traded income from schools. £0 reserves. Variance after reserves (£0.026m).
Access & Achievement Management	0.079	Variance before reserves £0.221m. Use of reserves (£0.107m) which is utilisation of historic education grants for various School Improvement projects and (£0.035m) redundancy reserve. Variance after reserves £0.079m which is due to consultant costs working on Education Capital projects that cannot be assigned to capital codes.
School Improvement	(0.000)	Variance before reserves £0.354m due to 3 x new SIP posts £0.125m & additional consultancy/agency costs £0.229m. (£0.200m) use of corporate reserve and (£0.092m) use of old Education grants reserve and (£0.062m) redundancy reserve. Variance after reserves £0m.

Access & Attendance	(0.105)	Variance before reserves £0.010m. Use of reserve (£0.100m) prior years penalty notice income and (£0.015m) redundancy reserve. Variance after reserves (£0.105m).
Early Years	(0.000)	Variance before reserves (£0.092m). Use of reserve (£0.004m) EY Pupil Premium, (£0.029m) redundancy reserve and transfer to reserves £0.125m which is 30 hours childcare grant. Variance after reserves £0m.
Virtual School	(0.050)	Variance before reserves (£0.010m) due to utilisation of Pupil Premium grant against salary costs. Use of reserves (£0.040m) for redundancy costs. Variance after reserves (£0.050m).
Youth Support Services	0.146	Variance before reserves £0.409m which is due to £0.221m redundancy costs, £0.090m Education Business Partnership net expenditure, £0.147m pressure for Targeted Youth Work, offset by surplus grant in Parent partnership of (£0.031m) and surplus in Teenage Pregnancy of (£0.018m). Use of reserves (£0.090m) Education Business Partnership and (£0.221m) redundancy reserve. Transfer to reserves £0.031m PPS Grant and £0.018m Teenage Pregnancy. Variance after reserves £0.146m.
Youth Justice Services	(0.010)	Variances before reserves (£0.010m), due to non essential spend criteria. Use of reserves £0m. Variance after reserves (£0.010m)
Targeted Youth Support	(0.106)	Variance before reserves (£0.096m) due to surplus on salary budgets as vacancies within team. Use of reserves (£0.010m) redundancy reserve. Variance after use of reserves (£0.106m)
Education Funding – Accountable body	0.094	Variance before use of reserves (0.998m) due to utilisation of DSG surplus from previous years (Walsall Governors Association £0.002m, School Readiness £0.018m, 2 year old place creation £1.1m & 2 year old trajectory £0.465m), £0.095m due to reduction in Education Services Grant & £0.006m claw back of prior year unspent PE & Sports grant, (£0.070m) surplus St Thomas More PFI, (£2.6m) surplus 15/16 DSG & (£0.014m) surplus Behaviour Support. Use of reserves (£1.562m) DSG surplus & (£0.006m) PE & Sports grant & (£0.010m) redundancy reserve. Transfer to reserves £0.070 St Thomas More PFI, £2.6m 15/16 DSG. Variance after use of reserves and action plan £0.094m.

Education - Mainstream	(0.333)	Variance before reserves (£0.193m). (£0.150m) Premature Retirements due to budget underspends, (£0.024m) surplus CRB costs, (£0.021m) Pension Gratuities due to surplus budget. £0.002m cost of postal courier service to schools and printing of ES order pads for schools. Use of reserves (£0.140m) redundancy costs - school staff. Variance after reserves (£0.333m).
Childrens Social Care Management	(0.154)	Variance before use of reserves and action plan items (£0.174m). (£0.05m) Interpretation costs,(£0.200m) Legal fees, offset by increase in Stationery and material costs £0.010m, £0.021m supplies & services Variance after reserves and action plan items (£0.174m).
Safeguarding Board	0.000	Forecast variance before use of reserves £0.010m relates to overall expected board costs including salaries utilising under spend from previous year carried forward. Use of reserves relating to previous years partner contributions of (£0.010m). Variance after use of reserves £0.000.
Practice Development	(0.041)	Variance before use of reserves (£0.036m) due to an un-filled vacant post.
Safeguarding – Review & Child Protection	0.135	Variance before use of reserves £0.303m. £0.222m 3 agency workers as at 15.11.15, £0.044m re-alignment of employee forecast costs, CAMHS forecast in line with budgeted contract
Initial Response Service	0.814	Variance before use of reserves £0.800m. £0.810m 19 agency staff in team covering a number of vacancies within the service, (£0.023) Section 17, (£0.034m) Travel, £0.047m supplies and services.
Permanence – Safeguarding & Family Support	0.937	Variance before use of reserves £1.004m. 21 agency staff in team covering 8 vacancies, 3 maternity leave cover, 2 secondment cover and 8 additional to capacity within the service.

Corporate Parenting – Looked After Children	0.200	Variance before use of reserves and action plan items £4m, 629 LAC as at March 16. Overspends in; External Foster Care £2.656m, Independent Residential Homes £1.500m, LAC Social Work £0.620m & LAC Remand £0.032m. Underspends in; Internal Foster Care (£0.160m) & Support for LAC (£0.140m). Unaccompanied Asylum seekers children (UASC) income received of (£0.047m) and contact centre efficiencies delivered & reduction in demand has led to a (£0.282m) underspend. Corporate reserves of (£3.979m) utilised to offset ongoing pressure. Variance after reserves and action plan items (£0.02m).
Corporate Parenting – Transition & leaving Care	0.201	Forecasted variance before use of reserves £0.033m. £0.036m agency cover and (£0.003m) Care Leaver Payments.
Provider Services – Fostering & Adoption	0.630	Variance before use of reserves and action plan items £0.657m. Reserve used for Adoption Reform carried forward expenditure (£0.007m) & Action plan item relating to inter agency re-imbursements of (£0.054m). Overspend after use of reserve £0.596m, forecasted over spends £0.383m Special Guardianship Orders, £0.008m Inter agency Adoption fees, Residence Orders £0.040m, £0.064m Panel Members and other professional fees, £0.150m Agency cover. and inter-agency re-imbursements (£0.049m). Variance after reserves and action plan item £0.596m
Provider Services – Residential Services	(0.471)	Forecasted variance before use of reserves and action plan items (£0.400m). Underspends in Client Related expenditure such as transport, personal allowances, supplies & services and premises across all 5 homes of (£0.109m). A number of vacant posts throughout the year along with a reduced demand in sessional workers leading to a (£0.291m) underspend in employee costs. Redundancy reserves of (£0.071m). Variance after reserves (£0.471m).
SEN Transport	0.044	Variance before reserves £0.323m due to pressure of SEN transport costs; this is made up of £0.349m transport costs and (£0.026m) salaries/other costs. Use of corporate reserve (£0.279m) for SEN transport costs. Variance after reserves £0.044m.

Children with Disabilities	(0.094)	Variance before use of reserves (£0.094m), which consists of £0.0241m pressure salary/agency/consultancy costs, (£0.307m) surplus Short Breaks & (£0.028m) surplus Direct Payments. Use of reserves £0m. Variance after reserves (£0.094m).
Special Education Needs	(0.044)	Variance before reserves £0.163m, which consists of (£0.009m) surplus Education Psychology due to excess traded income, (£0.035m) surplus SEN Assessment due to in year changes to staffing, £0.122m SEN Reform expenditure & £0.085m redundancy costs. Use of reserve (£0.122m) SEN Reform Grant/New Burdens & (£0.085m) redundancy reserve. Variance after reserves £0.044m.
Early Help Management	(0.024)	Variance before use of reserves and action plan of £0.006m, use of reserves of (£0.030m) for corporately funded redundancy costs. Variance after use of reserves of (£0.024m) as a result of (£0.031m) salaries underspends - due to the secondment of a service manager, partially offset by £0.005m overspend on Youth of Walsall Survey and £0.002m on mobile phones.
Children Centres	(1.237)	Variance before use of reserves and Action Plan Items (£0.593m), use of reserves of (£0.254m) for corporately funded redundancy costs and (£0.390m) to contribute to action plan item to utilise historic external bank account monies from childcare provision. Variance after Reserves and Action Plan items (£1.237m) as a result of (£1.234m) collection of external bank account monies from Childcare Provision for action plan item.
Early Help 0-9	(0.185)	Variance before use of reserve of (£0.116m). Reserves used to support Parenting Team activity of (£0.023m) & use of reserves of (£0.046m) for corporately funded redundancy costs. Underspend after the use for reserves of (£0.185m) split across Early Years projects, Early Years Development and Area Family Support Teams (£0.125m contribution to the action plan).

Early Help 9-19 (25)	(0.011)	Variance before use of reserves of £0.206m. Local Area Coordinators reserve of (£0.067m) utilised & use of reserves of (£0.149m) for corporately funded redundancy costs . Underspend after use of reserves of (£0.011m) as a result of (£0.006m) Early Help Resource Panel underspend & (£0.005m) underspend on Intensive family support and strengthening families teams
Edge of Care	(0.014)	Variance before & after use of reserves of (£0.014m) as a result of under utilisation of Troubled Families Grant allocated due to staffing underspends.
Troubled Families	(0.058)	Variance before use of reserves and action plan of £0.125m. Reserve use of (£0.182m) to support Troubled Families Team. Variance after the use of reserves and action plan of (£0.058m) due to an element of Troubled Families reserve being utilised against the action plan..
Commissioning & Transport	0.002	Variance before & after use of reserves £0.002m pressure on Commissioning Team salaries due to historic budget shortfall.
Workforce Development	0.000	Variance before transfer to reserves of (£0.039m). Transfer to reserves of £0.039m for Assisted First Year in Employment Grant to support NQSW. Variance after transfer to reserves £0.000m.
WACC	(0.000)	Variance before use of reserves of £2.135m. (£2.135m) reserves utilised to cover expenditure that has still be incurred by the Authority for WACC following the July Transfer. Variance after use of reserves £0.000m.
<b>Total Childrens Services</b>	<b>0.045</b>	

## Appendix 2 – Action Plan

<b>Action</b>	<b>Value of Delivered Action Plan included in outturn  £m</b>	<b>BRAG</b>
Additional Corporate reserve to offset interim Management Costs	0.040	<b>BLUE</b>
School improvement reserve to offset one off priority costs	0.125	<b>BLUE</b>
Utilisation of historical truancy fine income	0.133	<b>BLUE</b>
Explore options to utilise pupil premium to offset virtual school pressure	0.081	<b>BLUE</b>
Freeze on non-essential spend	0.125	<b>BLUE</b>
Children's centre external bank accounts	1.234	<b>BLUE</b>
Balance of local area co-ordinator reserve	0.040	<b>BLUE</b>
Use of uncommitted remaining phase 1 & 2 TF reserve	0.044	<b>BLUE</b>
Inter Agency Reimbursements	0.054	<b>BLUE</b>
Unaccompanied Asylum Seeker Income	0.037	<b>BLUE</b>
Contact Centre Reimbursement	0.040	<b>BLUE</b>
Use of DSG surplus for Admissions team	0.037	<b>BLUE</b>
Use of DSG surplus for Behaviour support team	0.030	<b>BLUE</b>
<b>Total Childrens Services</b>	<b>2.020</b>	