

## ANALYSIS FOR VARIANCES OVER £50,000

MONTH END DATE

30 June 2023

PERIOD

P3

Budget Details	Variance Analysis			
	Total Budget	Forecast Spend	Forecast Variance	RAG Status

## Education

<b>Primary Schools (Laura Mason)</b>	34,109	34,435	325	1%	↓
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The principal reasons for the adverse variance are an increase in the caseload for clothing grants (£114k), an overspend on APT&C employee costs (£70k) following the increase in turnover targets and an overspend on teacher costs (£190k) following the pay award agreed after the budget was set. SPT bus contract costs are also anticipated to be higher (£26k) than when the budget was set. Partly offsetting this is a favourable variance against school meals income following an alteration in the expansion of free school meals to primaries 6 and 7 (£95k) albeit income from lets is adverse (£19k).				
Mitigating Action	expenditure and income (particularly income from school meals in the new academic year) will be closely monitored				
Anticipated Outcome	an overspend is anticipated				

<b>Secondary Schools (Laura Mason)</b>	32,978	33,521	543	2%	↓
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	The principal reasons for the adverse variance are an overspend on APT&C employee costs (£126k) following the increase in turnover targets and an overspend on teacher costs (£128k) following the pay award agreed after the budget was set. Income from lets (£111k) and from school meals (£175k) are likely to be less than anticipated when the budget was set.				
Mitigating Action	expenditure and income will be closely monitored				
Anticipated Outcome	an overspend is anticipated				

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<b>Additional Support Needs (Claire Cusick)</b>	17,014	18,060	1,046	6%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	<p>The principal reasons for the adverse variance are an overspend on APT&amp;C employee costs (£191k) following the increase in turnover targets and an overspend on teacher costs (£243k falling to £109k after allowing for additional income from Ukrainian grant) following the pay award agreed after the budget was set. Transport costs will be significantly over-budget due to difficulties sourcing sufficient taxis with a subsequent need to replace them with buses (£355k). Day placements are currently 6.5% greater than last year (£113k) while residential placements (£246k) are 3% greater at a time when residential placement costs have increased considerably. There is a small favourable variance against the budget for placements with other local authorities (£36k) although projected income from other local authority placements in WDC is adverse (£87k).</p>				
Mitigating Action	expenditure and income will be closely monitored				
Anticipated Outcome	an overspend is anticipated				