

ref: CFA Close 1314 F&PR.doc
 Date: 14th May 2014
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Children, Families & Adults Service
 Executive Director, Adrian Loades

Subject: CFA Finance and Performance Report – Close 2013/14

1. SUMMARY

1.1 Finance

Previous Status		Target	Status at Year End	Section Ref.
Amber	Income and Expenditure	Balanced year end position	Green	2.1
Amber	Savings Monitoring	Business plan savings achieved	Green	2.7
Green	Capital Programme	Remain within overall resources	Green	3.1
Amber	Debt	Meet corporate debt targets	Green	3.2
Green	Prompt Payment	Meet corporate prompt payment targets	Green	3.3

1.2 Performance Indicators – Latest Data

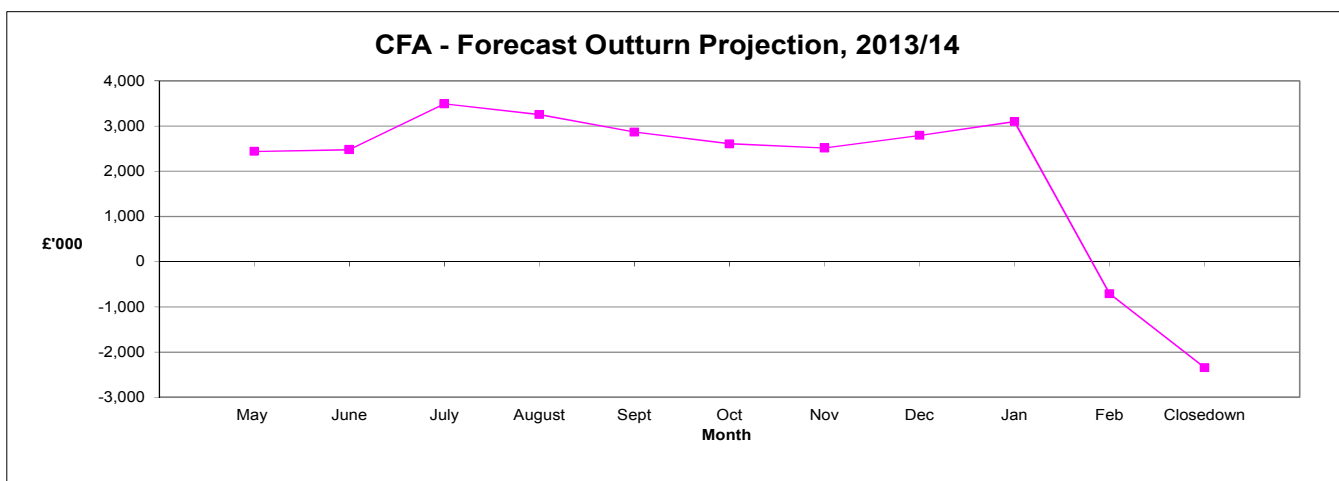
	Green	Amber	Red	No status	Total
Children, Families & Adults – March data	46	30	29	19	124

2. INCOME AND EXPENDITURE

2.1 Overall position

Forecast Outturn Variance (March) £'000	Directorate	Budget £'000	Actual £'000	Outturn Variance £'000	Outturn Variance %
-5,190	Adult Social Care	93,035	88,045	-4,990	-5.4%
3,831	Older People & Adult Mental Health	75,710	79,549	3,838	5.1%
1,733	Children's Social Care	34,720	36,492	1,772	5.1%
1,670	Strategy & Commissioning	60,585	62,259	1,673	2.8%
249	Children's Enhanced and Preventative	34,211	34,460	249	0.7%
-523	Learning	23,536	23,024	-512	-2.2%
1,769	Total Expenditure	321,798	323,828	2,030	0.6%
-4,371	Prior Year Adjustments	0	-4,371	-4,371	0.0%
0	Grant Funding	-26,875	-26,875	0	0.0%
-2,601	Net Expenditure	294,924	292,583	-2,341	-0.8%

The service level budgetary control report for closedown 2013/14 can be found at appendix 1. Significant variances against budget in 2013/14 are explained in para 2.2 below. Further analysis of the results can be found in appendix 1 with explanatory comments in appendix 2.



2.2 Significant Issues

At the end of closedown 2013/14, CFA is overspent by £2.0m. The Older People & Adult Mental Health Directorate has overspent by £3.8m, Children's Social Care by £1.8m and Strategy and Commissioning by £1.7m. However, these are partially offset by significant underspends of £5.0m within the Adult Social Care Directorate and £0.5m across the Learning Directorate.

This in year overspend of £2.0m is more than offset by prior year adjustments of £4.4m. These prior year adjustments relate to: the resolution of disputed amounts from 2012/13 and earlier years; variations between estimates of 2012/13 expenditure and the actual amounts incurred; and unexpected receipts of income related to spend in 2012/13.

The overall year end position for CFA is therefore an underspend of £2.3m.

At the end of closedown 2013/14 significant overspends exist on:

Older People Services of £3.8m - A thorough analysis of commitment recording and actual spending patterns has progressed further to the Council resuming "in-house" management of Older People's Services in the second half of 2013/14.

Children's Social Care of £1.8m - principally as a result of savings from vacant posts not being high enough to meet the target set for the Directorate; higher than anticipated Agency staffing costs; and an increase in Legal Proceedings.

Strategy and Commissioning of £1.7m. SEN Placements has overspent by £1.2m as a result of rising numbers of children with statements and requiring access to specialist provision. Cambridgeshire Schools Forum has agreed additional funding of £1.3m for 2014/15 to fund this and other pressures in the High Needs Block. In addition, Home to School special transport has also overspent by £0.4m.

These pressures are partially offset by significant underspends on:

Strategic Management – Adult Social Care of £0.8m due mainly to £756k of unused contract contingency budget held to offset unanticipated pressures arising during the year.

Learning Disability Head of Services and Localities of £1.0m primarily due to negotiations with an independent sector provider to end an arrangement to cover costs associated with the TUPE transfer of staff on NHS conditions which achieved a saving of £800k.

Learning Disability Services – Ordinary Residence of £1.3m. This funding was planned to fund care packages for service users who we anticipated would become the responsibility of Cambridgeshire County Council. However, few referrals were received from other local authorities.

Physical Disabilities of £786k principally due to close scrutiny of spend, ongoing work to manage demand and additional income received.

Further analysis of the results can be found in appendices 1 and 2.

2.3 Key Activity Data

Key activity data to the end of March for LAC is shown below:

Looked After Children

Looked After Children - Key Activity Data March 14

Service Type	No of Placements at April 13	No of Placements end Mar 14	Direct Cost of Care (£/week)	Actual average direct Cost of Care (£/week)	Annual Budget £k	Annual Cost of Care £k	Variance £k
Independent Fostering	210	232	£724	£774	£7,906k	£8,955k	£1,049k
Independent Residential	46	44	£3,004	£2,738	£7,186k	£6,775k	-£411k
Supported Accommodation/Living	33	33	£587	£418	£1,007k	£804k	-£203k
In-House Fostering (including placements with relatives or friends)	149	127	£398	£450	£3,085k	£2,900	-185
In-House Residential	20*	12	£2,039	£2,713	2120k	£2,081	-£39
Grand Total	458	448			£21,304k	£21,514k	£211k

*Based on 90% anticipated occupancy. Note: One home closed with effect from 31st Dec reducing capacity by 6. There are also 18 LAC currently living at home subject to Care Orders and 43 LAC placed for adoption.

Adult Social Care

Key activity data to the end of March for Adult Social Care is shown below:

Adult Social Care – Key Activity Data March 2014

Total number of people receiving a service each month													
Commissioning Area	Care type	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14
Learning Disability Partnership	Community Based	1,224	1,226	1,241	1,256	1,257	1,260	1,258	1,257	1,262	1,261	1,260	1,264
	Residential Care	261	260	260	265	264	264	256	257	255	251	251	170
	Nursing Care	17	17	16	16	15	15	15	15	15	13	13	8
	Total of above	1,502	1,503	1,517	1,537	1,536	1,539	1,529	1,529	1,532	1,525	1,524	1,442
Disability Services	Community Based	974	966	978	979	1,011	1,023	1,005	991	997	967	945	914
	Residential Care	38	38	39	38	38	37	38	38	37	35	35	38
	Nursing Care	23	23	23	23	22	22	22	23	23	22	22	22
	Total of above	1,035	1,027	1,040	1,040	1,071	1,082	1,065	1,052	1,057	1,024	1,002	974
Adult Mental Health	Community Based	330	338	343	349	351	358	360	362	360	362	355	355
	Residential Care	88	87	84	82	82	81	80	82	83	83	82	83
	Nursing Care	19	19	19	20	20	20	22	22	20	23	22	23
	Total of above	437	444	446	451	453	459	462	466	463	468	459	461
Older People Mental Health	Community Based	117	123	116	118	123	129	128	125	121	123	121	124
	Residential Care	37	40	45	47	46	50	47	44	42	45	43	42
	Nursing Care	98	99	104	102	99	103	108	109	108	108	109	114
	Total of above	252	262	265	267	268	282	283	278	271	276	273	280
CCS Section 75 services (Intermediate Care, AT,OT)	Community Based	1,448	1,405	1,388	1,387	1,335	1,259	1,170	1,127	1,154	971	910	1,071
	Residential Care	14	13	8	11	14	19	13	7	5	2	1	2
	Nursing Care	8	10	12	8	7	15	14	4	2	0	1	2
	Total of above	1,470	1,428	1,408	1,406	1,356	1,293	1,197	1,138	1,161	973	912	1,075
Older People Directorate	Community Based	3,006	3,018	3,008	3,032	3,024	3,006	3,023	3,049	3,040	3,023	2,974	2,982
	Residential Care	824	823	823	835	854	846	866	885	885	883	881	894
	Nursing Care	392	409	409	415	410	412	409	427	428	428	429	412
	Total of above	4,222	4,250	4,240	4,282	4,288	4,264	4,298	4,361	4,353	4,334	4,284	4,288

2.4 Schools

Full details of the Schools budgets can be found in [appendix 3](#).

2.5 Additional Income

Appendix 4 provides a list of sources of external grant income for CFA where that income is not included in base budgets. Central grants such as the Early Intervention Grant are collected corporately and included in base budgets so do not appear in the appendix.

2.6 Virement and Transfers to/from Reserves

The Executive Director can approve revenue virements up to £160k within the Service. These limits also apply to transfers to and from reserves. Capital virements can be approved up to £240k.

A list of virements over £50k into or out of CFA in the year can be found in [appendix 5](#). [Appendix 6](#) outlines the movements on reserves.

2.7 Savings Monitoring

The savings target for CFA for 2013/14 is £21.5m (equivalent to 7.9% of central funding). Year-end savings are shown below:

	Total Savings Target (£'000)	Year End Saving (£'000)	Additional / (Shortfall) Savings (£'000)
Adult Social Care	6,588	6,707	119
Older People & Adult Mental Health	5,900	5,130	-770
Children's Social Care	500	300	-200
Strategy & Commissioning	4,632	4,887	255
Enhanced & Preventative	309	259	-50
Learning	500	500	0
CFA Cross Service	1,862	1,862	0
CFA Additional Income	1,256	1,221	1,035
Annual target	21,547	20,866	-681

Details of the savings for 2013/14 are included at [appendix 7](#), along with achievement in delivering against individual saving targets.

2.8 Memorandum Accounts

The Adult Services Pool Budgets Memorandum is shown at [appendix 8](#).

3. **BALANCE SHEET**

3.1 **Capital Expenditure**

The capital spend for the year is £23.1m less than the revised budget. This significant variance is mainly due to:

- the re-phasing of expenditure for the new Isle of Ely Primary (£4.8m) and for the expansion of Hemingford Grey Primary (£1.1m);
- a delay in starting work on the Southern Fringe Secondary School (£2.8m);
- the anticipated delay in the building of the new Adult residential home (£5m) and Adults Community Capacity Schemes (£4.1m) neither of which will incur any expenditure until 2014/15;
- on site contractor payments for the expansion of Thorndown Primary School being received later than originally planned;
- delays in Condition Maintenance and Suitability (£1.2m) projects; and
- delays in the conclusion of scheme final payments (£0.9m)
- an underspend on the rolling three year school Devolved Formula Capital funding (£1.6m)

Please note that the capital programme does not reflect the additional funding secured for the former Manor Community College (now North Cambridge Academy) following a successful bid for the Priority Schools Building programme. This scheme will be funded and procured through central government. In addition, £9m has been announced for Cambridgeshire over the next 2 years for eight Basic Need schemes. This has resulted in a reduced requirement for Prudential Borrowing of £2.65m in 2013/14.

A detailed explanation of the position is provided in [appendix 9](#).

3.2 **Debtors**

The current performance against targets is shown in the table below. More detailed information can be found in [appendix 10](#)

	Target for 2013/14	Actual at 31st Mar 2014	Comments
Debt 4 – 6 months old	£370k	£510k	Of this debt, £480k relates to Adult Social Care. Significant debts relate to PCT Managed Debt (£162k), cases with the Debt Recovery team (£127k), Income Recovery officers (£106k) and Probate (£53k). The debt recovery plan will continue to be used to prioritise resources and assist in all debt being recovered in the months ahead.
Debt > 6 months old	£950k	£803k	Of this debt, £655k relates to Adult Social Care. Significant debts relate to Income Recovery officers (£255k), cases with Probate (£143k), Appointee / Financial review (£132k), Debt Recovery team (£86k), and Power of Attorney (£69k). The debt recovery plan will continue to be used to prioritise resources and assist in all debt being recovered in the months ahead.

3.3 **Creditors**

The council's performance target for payment of undisputed invoices is 97% paid within 30 days. A breakdown of payment performance can be found in [appendix 11](#). In March 2014, 99.8% of CFA invoices were paid on time. Cumulative performance for the year exceeds the 'excellent' target, at 99.8%.

Appendix 1 – CFA Service Level Budgetary Control Report

Forecast Outturn Variance (March) £'000			Budget 2013/14 £'000	Actual 2013/14 £'000	Outturn Variance	
					£'000	%
Adult Social Care Directorate						
-1,008	1	Strategic Management - ASC	3,803	2,995	-808	-21.25%
-32		Procurement	864	832	-32	-3.72%
-172	2	ASC Strategy, Transformation & WorkForce Development	1,144	972	-172	-15.02%
-91	3	ASC Practice & Safeguarding	689	598	-91	-13.21%
		<u>Prevention</u>				
-155	4	Carers	610	454	-155	-25.49%
-177	5	Integrated Community Equipment Service	2,380	2,202	-177	-7.46%
-517	6	Social Fund	1,043	526	-517	-49.57%
		<u>Learning Disability Services</u>				
-2,692	7	LD Head of Services	3,656	964	-2,692	-73.62%
-1,330	8	Ordinary Residence	1,330	0	-1,330	-100.00%
1,096	7	City & South Locality	21,278	22,374	1,096	5.15%
-8	7	East Cambs & Fenland Locality	17,486	17,478	-8	-0.04%
566	7	Hunts Locality	11,224	11,790	566	5.04%
		<u>Physical Disability Services</u>				
-86	9	PD Head of Services	1,287	1,201	-86	-6.70%
-786	10	Physical Disabilities	12,334	11,548	-786	-6.37%
-64	11	Sensory Services	473	409	-64	-13.52%
-27		PD Carers	94	67	-27	-28.98%
459	12	In House Provider Services	4,169	4,629	459	11.02%
-165		Supporting People	9,170	9,005	-165	-1.80%
-5,190		Director of Adult Social Care Total	93,035	88,045	-4,990	-5.36%

Forecast Outturn Variance (March) £'000			Budget 2013/14 £'000	Actual 2013/14 £'000	Outturn Variance £'000 %	
Older People & Adult Mental Health Services Directorate						
7,162	13	Director of Older People and Adult Mental Health	11,258	18,421	7,163	63.62%
-1,261	13	City & South Locality	22,051	20,792	-1,259	-5.71%
-628	13	East Cambs Locality	7,392	6,764	-628	-8.50%
175	13	Fenland Locality	9,635	9,812	176	1.83%
-881	13	Hunts Locality	14,541	13,664	-877	-6.03%
90		Addenbrooke's Discharge Planning Team	501	591	90	17.88%
-9		Hinchingbrooke Discharge Planning Team	275	265	-9	-3.41%
0		Cambs Community Services Section 75	0	0	0	0.00%
<u>Mental Health</u>						
-63	14	Head of Services	3,071	3,008	-63	-2.04%
-754	15	Cambridgeshire & Peterborough Foundation Trust Locality Teams	6,985	6,232	-754	-10.79%
3,831		Older People & Adult Mental Health Services Directorate Total	75,710	79,549	3,838	5.07%
Children's Social Care Directorate						
339	16	Strategic Management - Children's Social Care	3,456	3,795	339	9.81%
23		Head of Social Work	4,457	4,480	23	0.51%
668	17	Legal Proceedings	1,353	2,021	668	49.39%
110	18	Safeguarding & Standards	970	1,117	147	15.17%
426	19	Children's Social Care Access	3,474	3,900	426	12.25%
-158		Children Looked After	9,888	9,731	-158	-1.59%
446	20	Children In Need	4,947	5,393	446	9.02%
-121		Disabled Services	6,176	6,056	-120	-1.94%
1,733		Children's Social Care Directorate Total	34,720	36,492	1,772	5.10%

Forecast Outturn Variance (March) £'000		Budget 2013/14 £'000	Actual 2013/14 £'000	Outturn Variance £'000 %	
Strategy and Commissioning Directorate					
19	Strategic Management – S&C	1,314	1,333	19	1.41%
-6	Information Management & Information Technology	1,035	1,028	-6	-0.62%
-60	21 Strategy, Performance & Partnerships	1,341	1,281	-60	-4.48%
Commissioning Enhanced Services					
315	22 Looked After Children Placements	16,113	16,428	315	1.95%
1,188	23 Special Educational Need Placements	6,940	8,128	1,188	17.12%
461	24 Commissioning Services	3,353	3,814	461	13.76%
167	25 Early Years Specialist Support	1,181	1,348	167	14.14%
414	26 Home to School Transport - Special	7,243	7,657	414	5.72%
Executive Director					
41	Executive Director	15,955	15,996	41	0.26%
-699	27 Central Financing	2,919	2,224	-695	-23.82%
-170	28 Teachers' Pensions and Redundancy	3,192	3,022	-170	-5.32%
1,670	Strategy & Commissioning Directorate Total	60,585	62,259	1,673	2.76%
Children's Enhanced and Preventative Services Directorate					
-77	29 Strategic Management – E&P	1,872	1,795	-77	-4.11%
54	30 Children's Centre Strategy	554	608	54	9.72%
248	31 Support to Parents	2,779	3,027	248	8.93%
-58	Support for Learning and Sensory Services	4,138	4,080	-58	-1.41%
-2	Education Psychologists	1,130	1,128	-2	-0.17%
6	Safer Communities Partnership	8,141	8,147	6	0.07%
Youth Support Services					
180	32 Youth Offending Service	2,600	2,779	180	6.91%
-34	Central Integrated Youth Support Services	1,126	1,092	-34	-3.02%
Locality Teams					
-22	East Cambs & Fenland Localities	3,962	3,941	-22	-0.55%
-7	South Cambs & City Localities	4,833	4,827	-6	-0.13%
-39	Huntingdonshire Localities	3,075	3,036	-39	-1.27%
249	Children's Enhanced and Preventative Services Directorate Total	34,211	34,460	249	0.73%

Forecast Outturn Variance (March) £'000		Budget 2013/14 £'000	Actual 2013/14 £'000	Outturn Variance	
				£'000	%
Learning Directorate					
-165	33	Strategic Management - Learning	404	239	-165 -40.89%
-144	34	Early Years	2,152	2,007	-144 -6.71%
27		Primary	2,087	2,114	27 1.30%
-152	35	Secondary & Special	1,753	1,601	-152 -8.67%
7		Networking & Partnerships	3,088	3,096	7 0.24%
-20		Integrated Workforce Development Services	1,755	1,735	-19 -1.10%
330	36	Catering, Cleaning & Grounds Services	-264	77	341 -
					129.25%
Infrastructure					
-122	37	School Organisation and Planning	1,309	1,187	-122 -9.29%
-17		Early Years Infrastructure	1,062	1,045	-17 -1.61%
88	38	Buildings and Capital	342	429	88 25.64%
-355	39	Home to School Transport - Mainstream	9,848	9,493	-355 -3.61%
-523	Learning Directorate Total		23,536	23,024	-512 -2.18%
1,769	Total		321,798	323,828	2,030 0.63%
-4,371	40	Prior Year Adjustments	0	-4,371	-4,371 0.00%
Grant Funding					
0		Financing DSG	-22,695	-22,695	0 -0.0%
0		Non Baselined Grants	-4,180	-4,180	0 0.0%
0	Grant Funding Total		-26,875	-26,875	0 0.0%
-2,601	Net Total		294,924	292,583	-2,341 -0.79%

Appendix 2 – Commentary on Forecast Position

FP8 Indicator = Number of budgets measured at service level that have an adverse/positive variance greater than 2% of annual budget or £50,000 whichever is greater.

Commentary on Service Budgets reported in the FP8 Indicator				
Service	Budget 2013/14 (£000)	Actual (£000)	Outturn Variance (£000)	Outturn Variance (%)
1 Strategic Management – ASC	3,803	2,995	-808	-21.3%
<p>The Strategic Management – Adult Social Care budget has a £0.8m underspend that has been used to help offset the overspend in the Older People's budget. This includes £756k of unused contract contingency budget held to offset unanticipated pressures, £140k from staff vacancies, £325k resulting from changes in transport to day services and £12k from the IT maintenance budget. In addition, £117k relates to good fleet management during the past 9 years. Of the 19 vehicles returned to Lex Autolease all but one was under their calculated annual mileage. Lex Autolease have therefore made a final settlement payment to the authority of £117k in regards to the mileage used.</p> <p>These underspends are partially offset by spend on AIS and CRIP projects of £304k.</p>				
2 ASC Strategy, Transformation & WorkForce Development	1,144	972	-172	-15.0%
<p>Transitions / Workforce Development budgets has an underspend of £172k as a result of vacant posts slippage and additional income from training charges.</p>				
3 ASC Practice & Safeguarding	689	598	-91	-13.2%
<p>The underspend on Practice and Safeguarding is due to staff slippage on vacant posts and additional Court of Protection income due to increased activity.</p>				
4 Carers	610	454	-155	-25.5%
<p>The Carers Budget is reporting a £155k underspend due to less demand for services and the holding of a vacant post.</p>				
5 Integrated Community Equipment Service	2,380	2,202	-177	-7.5%
<p>The underspend is due to the pool budget finishing at £83k underspent (CCC share) and a staff recharge no longer required.</p>				
6 Social Fund	1,043	526	-517	-49.6%
<p>Cambridgeshire Local Assistance Scheme is underspent by £517k. The anticipated raise in demand over the Christmas period did not materialise and the winter months did not see a surge in applications. Proposed changes to the eligibility criteria were presented to Cabinet in April but the financial impact of these were not felt in 2013/14. As the government has recently announced an end to all funding for the scheme from 2015/16 a review will be undertaken recommending an appropriate exit strategy.</p>				
7 Learning Disability Head of Services and Localities	53,644	52,607	-1,038	-1.9%
<p>Learning Disability Service has an under spend of £1m at the end of this financial year.</p> <p>£800k saving was achieved by negotiations with an independent sector provider to end an arrangement to cover costs associated with the TUPE transfer of staff on NHS conditions and the ending of an arrangement to contribute funding to the Supporting People budget. This was a time limited arrangement set up at the beginning of the Supporting People programme for statutory partners to make a contribution towards the Supporting People budget. An additional £300k of saving has been achieved through management of inflation relating to a block contract arrangement and a slippage in staffing budgets whilst recruitment takes place to critical posts.</p> <p>As reported previously there has been an increase in annual costs for Learning Disability of £862k as a result of the agreed reduction in contribution to these costs from the CCG.</p> <p>Commitment records have been thoroughly reviewed as part of year end work and the remainder of the underspend relates to reductions made to costs as a result of those reviews.</p>				

Service	Budget 2013/14 (£000)	Actual (£000)	Outturn Variance (£000)	Outturn Variance (%)
8 Ordinary Residence for Adults with Learning Disabilities	1,330	0	-1,330	-100.0%
This budget was identified to fund the implementation of the National Ordinary Residence protocol. No spend was anticipated however the service has now received 14 referrals for consideration of Ordinary Residence funding, three of which have been accepted and are reflected in this report against the LD Head of Service policy line.				
9 Physical Disability Head of Services	1,287	1,201	-86	-6.7%
Head of Services (Disability) is £86k underspent mainly as a result of the cessation of service to one service user under HIV/AIDs and the SWIFT/CRM budget no longer being required.				
10 Physical Disabilities	12,334	11,548	-786	-6.4%
<p>The teams continue to scrutinise spend. All new service users are directed through the Reablement Service and social inclusion needs are met locally. A new process for scrutinising reviews has recently been put in place.</p> <p>In addition to the on-going work to manage demand, greater numbers of people have transferred to the older people service than accounted for and a concentrated piece of work has been undertaken to claw back unused direct payments, spanning across the last 2 years. These claw backs have provided an additional income of £430k.</p> <p>Commitment records have reduced by £180k as the year end checks have progressed.</p>				
11 Sensory Services	473	409	-64	-13.5%
Sensory Service underspent on staffing by £48k and £18k on care packages.				
12 In House Provider Services	4,169	4,629	459	11.0%
<p>Following recent agreements the permanent accommodation budgets have gone to an internal trading model. The LD Day Service and Adult Placement budgets have been vired back to Provider Service (see also note 1 above) allowing the Internal Trading workstream to establish baselines ready for all services to commence trading. Implementation will commence on 1st October 2014 for Day Services and Adult Placement Scheme and on 1st April 2015 for Respite Services.</p> <p>For 13/14 there is a pressure on Provider Service of £459k.</p>				
13 Director of Older People & Adult Mental Health and Localities	64,878	69,453	4,575	7.1%
<p>The overspend across Older People's Services is £4.58m. This is a significant decrease from the forecast reported in February.</p> <p>A thorough analysis of commitment recording and actual spending patterns has progressed further to the Council resuming "in-house" management of Older People's Services in the second half of 2013/14. The year end position now reflects:</p> <ul style="list-style-type: none"> • additional income from self-funding clients • a more realistic estimate of the extent of planned respite care which is likely to be utilised • scrutiny of block contracts and care packages "held" as unauthorised • updates in the costs of care for physical disability and learning disability clients who are over 65 • review of accounting adjustments made prior to the Council resuming direct management of the service <p><u>Actions being taken</u> - Stabilising the financial position of the directorate and eliminating the remaining overspend is a key area of strategic focus heading into 2014/15.</p>				
14 Mental Health – Head of Services	3,071	3,008	-63	-2.0%
The underspend of £63k was mainly due to successful direct payment clawbacks and staffing underspends.				

Service	Budget 2013/14 (£000)	Actual (£000)	Outturn Variance (£000)	Outturn Variance (%)
15 Mental Health: Cambridgeshire & Peterborough Foundation Trust Locality Teams	6,985	6,232	-754	-10.8%
<p>Within the CPFT locality teams the underspend has increased from February. This is a result of:</p> <ul style="list-style-type: none"> • resolution of disputes for funding • further staffing underspends • successful direct payment clawbacks <p><u>Actions being taken</u> - Links are being strengthened between teams at the Council and the foundation trust so that similar developments are in future reflected in forecasts at an earlier stage.</p>				
16 Strategic Management – Children's Social Care	3,456	3,795	339	9.8%
<p>The Children's Social Care Director budget is overspent by £339k. The directorate had a vacancy savings target of £634k. Savings from vacancies were not seen at a rate which allowed this target to be met in full because, due to service need, posts have been filled as quickly as possible and essential posts have been covered by agency staff (see also notes 19 and 20 below) in a planned way until new staff have taken up post.</p>				
17 Legal Proceedings	1,353	2,021	668	49.4%
<p>The Legal Proceedings budget is £668k overspent. The number of Care Proceedings initiated at CAM has totalled 122 in the year to March 2014. The main areas of pressure being associated court issue fees at £3,250 a case and total case costs averaging £12,000.</p> <p>A change in legislation has brought a requirement for more initial preparation of cases. Compared to last year we have in turn seen increases in activity across a variety of cases associated with the volume of proceedings being initiated including:</p> <ul style="list-style-type: none"> • Section 31 care proceedings for the year totalled 122 as against 69 for the whole of 2012/13. An increase of 45% • increase in lawyers hours on Section 31 cases of 15% with resultant increase in costs • increase in Placement Order applications of £455 a case • Increase in court costs of 57% • Increase in expert witness fees of 36% due to an unprecedented rise in additional 'fact-finding' cases within proceedings • Increase in transcriber fees of 144% (although relatively low in cost) <p>This increased activity has offset an anticipated reduction in costs expected due to the shorter timescales for the turnaround of cases from 49 to 26 weeks.</p> <p><u>Actions being taken:</u> We are currently reviewing how we manage our Legal commissioning with discussions being held with Legal to better understand processes and cost drivers, including general work covering CAM attendance, and advice. A review of the number of expert witnesses being used, and the associated costs, is also being undertaken with a view of looking into how investing in clinicians could reduce costs in other areas as we look to develop internal court assessment rather than relying as current on expert witnesses.</p>				
18 Safeguarding and Standards	970	1,117	147	15.2%
<p>The Safeguarding and Standards budget is £147k overspent. This is due to:</p> <ul style="list-style-type: none"> • the use of agency staff to cover the long term absence of one Independent Review Officer (IRO) and another recently vacated IRO post; • a significant increase in the numbers of initial and review conferences being held in the last six months requiring the use of agency staff to meet demand; and • £37k additional funding given to the LSCB for an audit post. 				

Service	Budget 2013/14 (£000)	Actual (£000)	Outturn Variance (£000)	Outturn Variance (%)
19 Children's Social Care Access	3,474	3,900	426	12.3%
<p>The Access budget is £426k overspent due to the use of agency staffing. Due to its nature, the use of agency spend is very difficult to predict due to changing circumstances. Pressures have also been exacerbated by an increase in cases of maternity leave across the service. Agency cover is only used where circumstances dictate and no other options are available. We are making concerted efforts to minimise the dependency on agency and looking at other ways to manage work within the Units despite the current high levels of capacity. Outside of agency commitments expenditure within the Social Work Units is to budget.</p> <p><u>Actions being taken:</u> Workforce management is reviewed each month at our Improvement Board and we have measures in place to manage the use of agency staff going forward. We have received interim short term approval for the further use of agency staff where required to support the current pressures within the system. We are focusing on the recruitment of Consultant Social Workers but this cannot happen in a speedy way so we need good quality agency staff in order to manage the work in the interim.</p>				
20 Children In Need	4,947	5,393	446	9.0%
<p>The Children in Need budget has a £446k overspend due to the use of agency staffing. Due to its nature, the use of agency spend is very difficult to predict due to changing circumstances. Pressures have also been exacerbated by an increase in cases of maternity leave across the service. Agency cover is only used where circumstances dictate and no other options are available. We are making concerted efforts to minimise the dependency on agency and looking at other ways to manage work within the Units despite the current high levels of capacity. Outside of agency commitments, and despite recent adjustments, expenditure within the Social Work Units is being managed to budget.</p> <p><u>Actions being taken:</u> Workforce management is reviewed each month at our Improvement Board and we have measures in place to manage the use of agency staff going forward. We have received interim short term approval for the further use of agency staff where required to support the current pressures within the system. We are focusing on the recruitment of Consultant Social Workers but this cannot happen in a speedy way so we need good quality agency staff in order to manage the work in the interim.</p>				
21 Strategy, Performance & Partnerships	1,341	1,281	-60	-4.5%
<p>During 2013/14, the CFA Information Team budgeted a large part of its funds for web development work, particularly to continue to develop the popular Family Information Directory (FID) launched in Spring 2013. This development work required access to the CCC website as it sits on this site. During 2013/14, a new content management system for the CCC site was procured corporately and although the new site was expected to be available during the Autumn, leaving 3 months free for FID development, the site only went live at the end of March. The meant we could only spend a small amount of the allocated budget on limited development.</p>				
22 Looked After Children Placements	16,113	16,428	315	2.0%
<p>Overall Looked After Children (LAC) numbers at the end of March 2014, including placements with in-house foster carers and residential homes, are 507, up 9 since February and up by 24 on 1 April 2013 numbers of 483. External LAC placement numbers at the end of March are 277, a fall of 7 on February figures but a rise of thirteen on April 2013 figures.</p> <p>Access has been limited for a number of in house foster placements (holidays, ages, mix of needs, on hold etc.) and also for in house residential placements which means that we have been placing more children with external providers, although some costs have been offset by volume discounted placements being realised.</p> <p>The underlying lack of capacity for in house foster provision has meant we have had to approach independent agencies more frequently to support our children and young people. There is also a current underlying pressure caused by an increase in requests for residential placements and this is being reviewed regularly to see if this is an on-going trend. There is also work ongoing on residential provision to focus on this.</p> <p>The LAC Placements budget is overspend by £315k. Pressure on costs has been seen for some time now but actions have been taken to try to keep spend within budget. However, there has been a significant increase in external placement numbers over the past 3 months. External placement numbers exceed those budgeted for and this is likely to continue to be the case for the remainder of the year.</p> <p>Within the LAC Placements overspend, £35k relates to the 16+ Placements budget. There has been an increase in the number of young people who are presenting as homeless who are willing to be looked after and have nowhere else to go. A number of young people have had to move to supported accommodation that can offer additional support due to their complex needs and this is impacting on the average cost.</p>				

Service	Budget 2013/14 (£000)	Actual (£000)	Outturn Variance (£000)	Outturn Variance (%)
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Looked After Children Placements continued

Client Group	2013/14 Budgeted Packages	1 Apr 2013 Packages	28 Feb 2014 Packages	31 Mar 2014 Packages	Variance from Budget
Residential Disability – Children	5	4	3	4	-1
Child Homes-Secure Accommodation	1	1	0	0	-1
Child Homes – Educational)	17	17	14	13	-14
Child Homes – General	23	23	27	27	+4
Parent & Child Assessment)	0	0	0	0	-
Supported Accommodation	2	0	1	2	-
Supported living 16+	2	0	1	1	-1
Fostering & Adoption	210	219	238	230	+20
TOTAL	260	264	284	277	+17

Actions being taken

The actions in the Placements Strategy have made an impact with overall LAC numbers remaining relatively steady despite child population increasing, although over the last few months we have seen a steady increase in placements. Placement numbers are at the same level as they were at their peak of 508 total LAC in 2010, although we have 10 less external placements. For the longer term, service redesign is being influenced significantly by the need to reduce the number of children and young people being looked after. As the Social Care Unit Model embeds we are expecting to see a positive impact in identifying those children who we need to look after.

23 Special Educational Need Placements	6,940	8,128	1,188	17.1%
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The Special Educational Needs (SEN) Placements budget has come in £1.2m over budget. The budget is overspent primarily because numbers of new Statements have increased with the subsequent need to provide increased access to specialist provision: there are now over 3,200 Statements maintained and this is the highest number for over 10 years and the new statement rate for the 2013/14 academic year is predicted to be over 517 new Statements this year.

OFSTED Category	1 Apr 2013	28 Feb 2014	31 Mar 2014	Variance from 1 Apr 2013
Autistic Spectrum Disorder (ASD)	56	88	87	+31
Behaviour, Emotional and Social Difficulty (BEDS)	25	36	38	+13
Hearing Impairment (HI)	3	3	3	-
Moderate Learning Difficulty (MLD)	5	4	4	-1
Multi-Sensory Impairment (MSI)	1	1	1	-
Physical Disability (PD)	0	0	0	-
Profound and Multiple Learning Difficulty (PMLD)	2	2	2	-
Speech, Language and Communication Needs (SLCN)	4	4	4	-
Severe Learning Difficulty (SLD)	4	4	4	-
Specific Learning Difficulty (SPLD)	8	11	11	+3
Visual Impairment (VI)	1	2	2	+1
Total	109	155	156	+47

Service	Budget 2013/14 (£000)	Actual (£000)	Outturn Variance (£000)	Outturn Variance (%)
Special Educational Needs Placements continued				
<p>The reasons for the overspend on the special educational needs placement budget are:</p> <ul style="list-style-type: none"> • That our special schools are at capacity and therefore we have had to use more out of county placements than expected. • We began the year without capacity for any growth. • There are less jointly funded placements thus requiring the Council to fully fund placements. • An increase in the number of children requiring very specialist consistent input for care, medical and educational reasons that need 52 week provision not currently available in house or in county • We have had 80 appeals against the Council this year, a rise of about 40% from the previous year. A number of tribunal decisions, whilst few, have directed the Council to provide out of county schools particularly in relation to dyslexia and 52 week ASD provision with costs ranging from £35k to £250k per placement per year. Whilst our success rate in appeals is over 95%, the high costs for placements has had a very significant impact on the budget. There was no flexibility within the budget to allow for this unpredictable demand. <p><u>Actions being taken</u> - Additional funding of £1.3m has been agreed by Cambridgeshire Schools Forum to fund High Needs Block pressures from 2014/15.</p> <p>In addition, actions in the Placements Strategy are aimed at returning children to within County borders and reducing Education Placement costs.</p> <ul style="list-style-type: none"> • Through the Placements Strategy a focus on returning children to within County borders and reducing Education Placement costs wherever possible. • A shared care service enabling parents to continue to keep children at home coming on line late 2013. We are stepping up the negotiations to try and establish this new service as quickly as possible , • Additional classes (and places) commissioned and funded at all of our area special schools to meet the rise in demand for early years. Funded from the HNB • Agreement for 3 new special schools to accommodate the rising demand over the next 10 years • Implementation of a specification for existing special schools which will further enable outreach and better partnership working, in particular with health colleagues. • Explore establishing a second HI centre based within a mainstream primary school • Review SEBD provision and look to re commission /commission additional specialist provision from within the HNB financial envelope • Business case presented to health commissioners to improve the input of school nursing in area. 				
24 Commissioning Services	3,353	3,814	461	13.8%
<u>Special Equipment</u>				
<p>The Special Equipment budget has come in £104k over budget. There has been a significant increase in the number of ICT assessments that have needed to be carried out which in turn has resulted in an increased spend on ICT equipment. A pressure has also arisen from the funding of specialist equipment for children with a visual impairment. The cost of a recent equipment order for a child with a visual impairment was in excess of £11,000.</p>				
<u>Out of School Tuition</u>				
<p>The Out of School Tuition budget has come in £230k over budget. At the end of the last academic year (July 2013) we had a number of children with a Statement of Special Educational Needs out of school in receipt of alternative education (tuition) packages. There is an expectation that the majority of this group of children would have joined a new school at the beginning of the Autumn term. A number of young people had also completed statutory education at this stage.</p> <p>When moving a child with a Statement of Special Educational Needs from one school to another the LA has to adhere to the placement consultation process (with specified timescales) outlined in the DfE SEN Code of Practice. Due to the need for the timescales to be followed, and an increasing number of negative responses being received, the process of moving a child with a Statement from one school to another has been taking much longer than anticipated. Until the process is complete the LA has a duty to provide interim education provision.</p> <p>It is important to note that a large number of our special schools started the 2013/14 academic year full. This will create an additional pressure on this budget going forward as there will no doubt be an increasing number of children who will require interim education provision whilst the search for a new school placement is underway.</p>				

Service	Budget 2013/14 (£000)	Actual (£000)	Outturn Variance (£000)	Outturn Variance (%)
Commissioning Services continued				
<u>Set up of Block Contract for School provision for children with ASD</u>				
During 2013/14 a new block contract has been set up for the provision of school places for children with ASD. These costs were originally to be funded from a repayable loan. However, the significant growth in demand for places for this kind of provision means the new contracted places are already full and the loan would be difficult to repay from savings. The loan has therefore not been drawn down and the set up costs of £127k have contributed to the overspend in this financial year.				
25 Early Years Specialist Support	1,181	1,348	167	14.1%
<p>The Early Years Specialist Support Service is overspent by £167k. In Early Years Access Funding (EYAF) growth in demand continues not only in numbers but also for the amount of equipment needed to be purchased. The complexity of need often requires full time funding for many of the children. We continue to review our on-going commitments and continue to liaise with settings to ensure these present an accurate picture of our liabilities. We will continue to monitor growth against forecast and review if appropriate.</p> <p>We have also seen a rise in the number of babies we need to support settings with due to complex health needs.</p> <p><u>Actions being taken</u> - An underlying increase in children with high needs has been caused due to a rise in the premature birth rate. We continue to be rigorous in our data collection and in providing challenge to panel decision making. We are also working with experienced professionals in order to start the statutory assessment process earlier to give us better sight of the developing situation.</p>				
26 Home to School Transport – Special	7,243	7,657	414	5.7%
<p>H2S Special has overspent by £414k. The major contributory factors to the outturn are:</p> <ul style="list-style-type: none"> • Reduced number of providers interested in applying for contracts resulting in smaller tender pool and increased prices. • Fewer companies have the specialist vehicles or the number of specialist vehicles we require, again reducing the tender pool and increasing prices. • Companies winning the tenders are not based in the city (one used regularly is based in Haverhill) which increases the tender price as having to fund journey into the City & back as well as school route. • Reduced number of providers interested in applying for contracts for primary school children due to legislation around child seats. Taxis would need to carry child seats for the day reducing public use of boot space e.g. for luggage to the train station. This again results in a smaller tender pool and increased prices. • More children with more complex needs has increased use of single occupancy taxis <p><u>Actions being taken</u> – The re-tendering of contracts for journeys to/from Independent Schools Educational Placements (ISEPs) is expected to see a reduction in costs. We continue to reinforce the Post 16 eligibility criteria to ensure that funding is being directed correctly, and we are reviewing the use of single occupancy taxis with a view to identify more cost effective means of travel.</p>				
27 Central Financing	2,919	2,224	-695	-23.8%
Vacancy savings are taken across CFA as a result of posts vacant whilst they are being recruited to, and some of these vacant posts are funded from the Dedicated Schools Grant (DSG). DSG vacancy savings taken in 2013/14 are shown within Central Financing and equate to £697k.				
28 Teachers' Pensions and Redundancy	3,192	3,022	-170	-5.3%
<p>Teachers' Pensions and Redundancy are underspent by £170k. Changes to the criteria for support for schools in cases of staff redundancy were designed to deliver savings in 2013/14 and 2014/15. The early implementation of these changes has delivered savings ahead of plan. In addition, less than anticipated redundancy costs within the Primary sector have contributed to the current underspend.</p> <p><u>Actions taken</u> – a further £250k of savings are to be delivered in 2014/15.</p>				

Service	Budget 2013/14 (£000)	Actual (£000)	Outturn Variance (£000)	Outturn Variance (%)
29 Strategic Management – E&P Services	1,872	1,795	-77	-4.1%
<p>The Enhanced and Preventative Services vacancy savings target of £643k overachieved by £206k at year end resulting in an underspend of that amount. This is due to more posts being vacant in this financial year. Remaining spend under the Achievement for All programme of £56k and other unavoidable pressures of £73k have been funded from the Directors budget therefore a year end position of £77k underspend is seen.</p> <p><u>Actions taken</u> - The target for 2014/15 vacancy savings has been increased to £906k to reflect the overachievement in 2013/14 as it is anticipated to be a trend that will continue.</p>				
30 Children's Centre strategy	554	608	54	9.7%
<p>The outturn for Children's Centre Strategy was £54k overspent as a result of agreeing to fund the development of SEND Hubs in Children's Centres, which was not completed as planned by the end of 12/13 financial year due to contractor delays.</p>				
31 Support to Parents	2,779	3,027	248	8.9%
<p>The Family Intervention Project investment funding has not been drawn down in 2013/14 in line with the reprofiling of the investment.</p>				
32 Youth Offending Service	2,600	2,779	180	6.9%
<p>The invest to transform funding for Multi Systemic Therapy (Child Abuse and Neglect) has been deferred and rephrased across the project period.</p>				
33 Strategic Management - Learning	404	239	-165	-40.8%
<p>Strategic Management – Learning has underspent by £165k as a result of savings from vacant posts exceeding the target set.</p>				
34 Early Years	2,152	2,007	-144	-6.7%
<p>Early Years has underspent by £144k. This is due to a number of factors, an underspend on the Social intervention grant of £35k due to a decrease in take up and the availability of other funding sources such as the funded twos and an increase in pupil premium. There has also been £9k returned from settings as no longer required. Oasis nursery has received more government funding than expected at the beginning of the year due to an increase in numbers causing an over recovery of £25k. Other underspends totalling £71k emerged due to a delay in the Early Years review and a decreased capacity for project work.</p>				
35 Secondary & Special	1,753	1,601	-152	-8.7%
<p>£59k of grant was underutilised from the former Young People's Learning Agency for Young Apprenticeships schemes which are now completed, this money is not needed to be returned. Calls on Intervention funding were very low due to continuing transfer of Cambs secondary schools to academy status. This led to an under spend of £35k. Underspend on SEN project funding (due to school uptake lower than expected) is £25k, and monies put aside to support Foundation Learning have not been called upon by external training bodies, leading to a £20k under spend on this. Further £16k under spends from across the service.</p>				

Service	Budget 2013/14 (£000)	Actual (£000)	Outturn Variance (£000)	Outturn Variance (%)
36 Catering, Cleaning & Groomfield Services	-264	77	341	129.3%
<p>The outturn for Catering, Cleaning and Groomfields Services is £77k adverse which against the budget income of -£264k – is an <u>overspend of (£341k)</u></p> <p><u>Schools Catering</u> – Meal numbers have been consistently below expected levels through the year, whilst provisions costs are higher than expected. The budget plan was to achieve a 2% increase in take-up but the meal numbers have shown no growth against 12/13 and are 4.27% below budget.</p> <p>Provisions – The overspend related to provisions cost per meal is £117k, whilst provisions are underspent by £81k because of the lower volumes. The net overspend is(<u>£36k</u>)</p> <p>Direct staff are being managed broadly in line with the established staffing formulas (which flexes to the changing demand/volumes). However, the cost of providing cover for sickness and absence, and recruiting for vacancies has provided a financial pressure of (<u>£114k</u>).</p> <p>The costs of maintaining and renewing schools catering kitchens and equipment are overspent budget by (<u>£49k</u>).</p> <p>Following the implementation of the new schools funding arrangements:</p> <ul style="list-style-type: none"> • A number of schools have been offered a reduced SLA charge to enable them to retain a schools meal service which has cost the service(<u>£19k</u>) • A number of schools have tendered their catering service, and to date 6 schools have changed provider from Sep 13 and consequently CCS will not achieve the contribution expected from these SLAs. The value of the lost contribution is(<u>£52k</u>). • A further school changed in December, another 2 leave at the end of the FY, Another 5 have given notice of leaving by Aug 14. • The Oct 13 teachers strike resulted in closed schools and lost contribution of £8k, and the Mar 14 strike lost further contribution of £3k – Total lost contribution (<u>£11k</u>) <p><u>Supply of catering to Northants CC</u> - Demand for meals to Mar 14 from Northants is 8.7% (318,000 meals, £386k income) below budget. Provisions costs are 4.8% (£64k) overspent. These variances show a lost contribution of (<u>£85k</u>)</p> <p><u>Civic Catering</u> - The income achieved to Mar14 is £71k below budget. The related direct costs – provisions (£48k overspent) and staff costs (£ 26k overspent with £71k reduced income) are the prime causes of the outturn overspend of (<u>£91k</u>).</p> <p><u>Cleaning Services</u> - This service has underspent by <u>£13k</u>.</p> <p><u>Grounds Management</u> - Additional £20k funding has been sourced so that service should achieve the net £106k expenditure budget.</p> <p><u>Grounds Maintenance</u> - This service is undergoing a review of its operations with a view to delivering an improved contribution in future years, and is rationalising the machinery and equipment stock. Outturn expenditure is £181k compared to budget of £180k . Groomfields realised £39k from the sale of tractors part of restructure to leave a net underspend of <u>£38k</u>.</p> <p><u>Overheads</u> - Savings were made in a number of areas. Revised recruitment arrangements have underspent and saved <u>£20k</u>. Take-up & costs of schools cashless payment systems has underspent by <u>£45k</u>.</p>				
37 School Organisation and Planning	1,309	1,187	-122	-9.3%
<p>The Head of Infrastructure Service budget is underspent by £122k at year end. This is made up of £30k from Education Welfare Benefits, £8k allocated to Sustainable School Travel strategies and £84k available to support project development and implementation and other support services. The bulk of the £84k relates to much lower than anticipated costs of public notices for new schools and a transfer of funds from the former 16-19 Commissioning Service. The original intention for this fund transfer was to appoint to a fourth, part-time Education Officer post. This decision was put on hold pending the need to review capacity and service needs. Following consultation on changes to the Service structure as part of the Learning Directorate Review, the decision has been taken to create a new Mb4 role to lead and manage the 0-19 Place Planning and Sufficiency team. The creation of this new post will not add to the Service's Establishment as it replaces an existing Mb3 role. The Service's base budget for 2014/15 has been reduced to take account of spending this financial year and the implementation of this and other changes.</p>				

Service	Budget 2013/14 (£000)	Actual (£000)	Outturn Variance (£000)	Outturn Variance (%)
38 Buildings and Capital	342	429	88	25.6%
Funding expected to be drawn down from the capital programme was not applied in 2013/14 and the costs were instead borne in revenue. Funding is available in the capital programme for 2014/15 to meet these costs in full.				
39 Home to School Transport – Mainstream	9,848	9,493	-355	-3.6%
<p>The Mainstream Home to School/College transport budget for 2013/14 was £9,848k. The outturn is spend of £9,493k, with an underspend of £355k.</p> <p>The major contributory factors to the predicted outturn are the lower costs achieved from the re-tendering of contracts prior to the start of the new academic year and the on-going scrutiny of other routes to ensure there is as close a possible match between passenger numbers and size and number of vehicles provided.</p>				
40 Prior year adjustments	0	-4,371	-4,371	N/A
<p>Significant transactions were processed in the 2013/14 financial year which relate to the 2012/13 financial year or earlier. These include increased income or reduced costs relating to previous years of £4.7m:</p> <ul style="list-style-type: none"> The local authority has been in dispute with Health over responsibility for funding specific forensic clients. To be prudent, the County Council had reserved for these payments in previous years. A resolution has been achieved and the Clinical Commissioning Group has agreed to fully fund the clients which allows the County Council to write the £2,561k reserves back to revenue. A prudent estimate was made relating to winter pressures and free nursing care funding from Health for 2012/13 and this was reflected in the 2012/13 accounts. However, Older People's Services was able to substantiate the full claim and Health have released the full allocations so £669k of additional funding, relating to 2012/13, has now been received in 2013/14. Client contributions for Older People services of £457k were received in 2013/14 relating to previous years. Meals income relating to Somers Court was collect by Roddons from November 2007 to March 2013 but Cambridgeshire Community Services did not raise an invoice on behalf of CCC to Roddons to collect the income. Roddons have paid the full amount they were holding on behalf of the County Council, £454k, all of which relates to previous financial years. At the end of 2012/13 an estimate was made on the outstanding amount of Part 2.5 client contributions (relating to extra-care housing client income) so this could be reflected in the 2012/13 accounts. A reconciliation has now shown that another £127k of income related to 2012/13. Other small adjustments relating to prior years of £409k. <p>These decreases in costs have been partially offset by increased costs of £306k relating to previous years:</p> <ul style="list-style-type: none"> In 2012/13 the full costs of the Excelcare block contract were not charged to the 2012/13 accounts by CCS and therefore £306k of expenditure has had to be charged to 2013/14. <p>To ensure these prior year transactions do not distort 2013/14 costs they are being reported separately. The resultant underspend from these amounts is a one off amount and is not expected to be repeated in future years.</p>				

Appendix 3 – Schools

3.1 Funding for schools is received from the Department for Education (DfE) via the Dedicated Schools Grant (DSG). As well as funding individual school budget shares, the DSG also funds a range of central support services for schools.

3.2 Total schools balances as at 31st March 2014 are as follows:

	31st March 2013 £m (original published balances)	31st March 2013 £m (amended for in-year academy conversions)	31st March 2014 £m	Change £m
Nursery Schools	0.4	0.4	0.6	+0.2
Primary Schools	12.9	11.7	12.7	+1.0
Secondary Schools	0.7	0.2	-0.1	-0.3
Special Schools	1.2	1.2	1.6	+0.4
PRU's	0.0	0.0	0.2	+0.2
Sub Total	15.3	13.5	15.0	+1.5
Other Balances (incl. Pools and Contingency Funds, Community Focused Extended Schools and Sports Centres)	7.3	7.3	7.4	+0.1
TOTAL	22.6	20.8	22.4	+1.6

It must be noted that further to the DSG, schools budgets include funding from the Education Funding Agency (EFA) for Post 16 funding, in year funding for items such as pupils with statements and additional grant such as the Pupil Premium. Pupil Referral Units (PRU's) are now also included in the school balances as now have delegated budgets and are subject to carry forward in the same way as schools. Schools that had converted to Academy status prior to 31 March 2014 are no longer reported by the Local Authority and therefore are not included within the figures.

The change in schools balances can be attributed to several reasons:

- Some schools will have delayed or cancelled spending decisions due to the uncertainty around future years funding amounts.
- Reduction in Devolved Formula Capital funding has also led some schools to reconsider and reprioritise revenue resources to allow for the possibility of capitalisation in future years.

3.3 Analysis will be undertaken to look at the individual changes in balances and appropriate challenge given to those schools in a deficit position and those with excessive balances. Further analysis will be carried out throughout the year to ensure that schools are spending in accordance with their submitted budgets and recovery plans.

3.4 Schools retain balances for a number of reasons and as part of the revised Balance Control Mechanism any uncommitted balances in excess of 10% (secondary) or 16% (primary / special / nursery) of the school's budget share is considered excessive and will be subject to claw-back.

3.5 If a school is classed as not meeting the minimum floor targets for attainment, any balance in excess of 5% (secondary) or 8% (primary / special / nursery) is considered excessive and will be subject to local authority learning directorate officers determining how some of the excess could be best used to raise attainment levels. Any amounts clawed back would be re-allocated to the same school to use on agreed expenditure to raise attainment.

3.6 The balances can be further analysed in the tables below:

Sector	Schools with Reported Deficit Balances as at 31st March 2014
Nursery	0
Primary	4
Secondary	1
Special	1
Total Schools	6

Value of revenue deficits at 31st March 2014:

Deficit	Nursery	Primary	Secondary	Special	Total
£100k+	0	0	0	0	0
£60k - £100k	0	0	1	1	2
£20k - £60k	0	1	0	0	1
£10k - £20k	0	2	0	0	2
£1k - £10k	0	1	0	0	1

Value of surplus revenue balances held by schools at 31st March 2014:

Surplus	Nursery	Primary	Secondary	Special	Total
£0k - £10k	0	10	0	0	10
£10k - £20k	0	9	0	0	9
£20k - £60k	2	69	0	0	71
£60k - £100k	3	42	0	0	45
£100k - £150k	1	27	0	2	30
£150k - £200k	1	9	0	1	11
£200k - £300k	0	6	0	2	8
£300k - £400k	0	1	0	1	2
£400k+	0	0	0	1	1

Please note: the figures in 3.2 and 3.6 are based on the year-end returns from schools. However, following further validation of the CFR returns the final information on Schools balances published by the DfE may differ slightly.

Appendix 4 – Grant Income Analysis

The majority of grant income received into the County Council is accounted for corporately with the related spend reflected in Services base budgets. The table below outlines the additional grant income which is not built into base budgets.

Revenue Grants

Grant	Awarding Body	Directorate	Close 2013/14 £'000
OP Bus Pass for Care Card	CUHP	ASC	117
Skills for Care WFD Fund 12/13	SFC	ASC	63
Rapid Response Service	CCity	ASC	81
Adoption Reform Grant	DfE	CSC	296
Unaccompanied Asylum Seekers	Home Office – UKBA	CSC	180
Troubled Families	DCLG	E&P	1,024
Intensive Evidence Based Programme (Sexualised Behaviour) Grant	DfE	E&P	100
Multi Systemic Therapy Standard	DoH	E&P	154
Multi Systemic Therapy Child Abuse and Neglect	DoH	E&P	194
Littlehay Prison IDTS	IDTS	E&P	217
Littlehay Prison CARAT	MOJ	E&P	551
Whitemoor Prison IDTS	IDTS	E&P	250
Whitemoor Prison CARAT	MOJ	E&P	302
16-18 Bursary Fund	EFA	LRNG	355
Virtual Head	DfE	LRNG	84
Regio Project	British Council	LRNG	62
Other Low Value Grants	Various	Various	150
Total Revenue Grant Funding			4,180

Revenue Grant Income Analysis by Directorate

The following table shows how the grant income was allocated for spend across the Directorates.

Directorate	Close 2013/14 £'000
Adult Social Care	310
Children's Social Care	476
Strategy & Commissioning	0
Enhanced & Preventative Services	2,833
Learning	561
Total Revenue Grant Funding per Appendix 1	4,180

Appendix 5 – Virement Listing

This table outlines the key budget adjustments that have been transferred into or out of CFA during the year. It also provides reconciliation between the main Income and Expenditure account budget shown in Appendix 1 and the Budget Book.

Directorate	Service Area	£'000	Notes
Budget as per Budget Book		278,456	
Adult Social Care	Physical Disability & Sensory Services	-17	Blue Badge to Corporate
Strategy & Commissioning	Information Management & Information Technology	29	Aspire support from Corporate
Enhanced & Preventative	Locality Teams	-22	FM Centralised Properties Income to Corporate
Adult Social Care	Various	258	Centralised Properties Recharge to ASC Provider Units 13/14
Enhanced & Preventative	Locality Teams	12	FM Centralised Properties Income to Corporate
Strategy & Commissioning	Strategy, Performance and Partnerships	54	Customer Service and Transformation from Corporate
Enhanced & Preventative	Youth Offending Service	-4	YOT HR charges to HR Corporate
Learning	School Organisation & Planning	-56	Infrastructure funding to Road Safety
Strategy & Commissioning	Strategy, Performance and Partnerships	-15	Migration Demography to Corporate
Older People & Adult Mental Health	Director of Older People & Adult Mental Health	-38	CCS Staff Transfer to Corporate
Across CFA	Various	635	CFA's 13/14 Pay Inflation Award
Adult Social Care	ICES	35	Double Up Project Funding
Across CFA	Various	383	CFA Insurance 13/14 Allocations
Learning	Network & Partnership	2	Building Maintenance Funding
Across CFA	Various	15,212	Corporate Overheads
Updated Total Budget		294,924	See appendix 1

Appendix 6 – CFA / Schools Reserves

Please note, Surplus = positive figure whereas Deficit = negative figure

	Opening Balance 2013/14 £'000	Closing Balance 2013/14 £'000	Note
CFA RESERVES			
Revenue Reserves / Carry-forward			
Children, Families and Adults Services	4,277	6,760	In year underspend reflected against reserves.
Earmarked Revenue Reserves			
Equipment Replacement Reserves	330	453	Ed ICT plan to replace major infrastructure in 2014/15 and need to build up reserve to £500k across the preceding years
Office – Invest to Transform Balance	475	0	Office - Invest to Transform funds have now been closed and balances returned to corporate reserves.
Art Collection Restoration Fund / Cambridgeshire Culture	267	174	Fund to support cultural activities for young people within the county, and the maintenance and development of the Art Collection.
Home to School Transport Equalisation reserve	86	-2	Reserve to even out the number of school days per year.
IT for Looked After Children	234	234	Replacement reserve for IT for Looked After Children. Laptops to be replaced in 2014/15.
Youth Care Challenge compensation	66	0	Final Legal closure August 2013
Building Schools for the Future	534	603	Funding allocated to cover full programme and associated risks.
Adaptations to respite carer homes	51	46	Committed for adaptations to respite carer homes.
Disabled Facilities	158	200	Funding for grants for disabled children for adaptations to family homes.
Family Intervention Project Expansion	225	520	To increase capacity in Family Intervention Project. Additional FIP workers and Deputy Managers are in post.
MST Child Abuse & Neglect	150	375	To continue funding the MST CAN project (previously DoH funded).
Commissioning New School for Children with Autism	235	470	Provision now established and full to capacity. Loan will not be used and will be repaid in 2014/15.
Flexible Shared Care Resource	268	536	Provision opens May 2014.
YOT Remand	176	250	Equalisation reserve for remand costs for young people in custody in Youth Offending Institutions and other secure accommodation.
Other Reserves (under £50k)	21	37	Other small scale reserves.
Total CFA Revenue Reserves	7,551	10,655	

	Opening Balance 2013/14 £'000	Closing Balance 2013/14 £'000	Note
Capital Reserves			
Building Schools for the Future	5,520	427	Building Schools for Future - c/fwd to be used to spent on ICT capital programme as per Business Planning 14/15
Basic Need	0	654	Targeted and Original Basic Need to be spent in 2014/15
Capital Maintenance	0	0	Capital Maintenance spent in full
Other Children Capital Reserves	958	0	All 2013/14 balances fully spent
Other Adult Capital Reserves	1,878	3,099	Community Capacity Grant will be spent in 2014/15
Total CFA Capital Reserves	8,356	4,180	
SCHOOLS			
DSG Carry-forward	22,628	22,458	Includes balances held for Pools and Contingency Fund and schools accumulated balances. Adjusted for estimated Academy conversions and anticipated reductions in balances held by maintained schools.
Devolved Formula Capital	2,258	1,614	Devolved Formula Capital to be spent in 2014/15
Total School Reserves	24,886	24,072	