

REPORT TO EDUCATION & CHILDREN'S SERVICE COMMITTEE - 17 March 2022

FINANCIAL PERFORMANCE AS AT 31 JANUARY 2022

1 Executive Summary/Recommendations

1.1 This report provides the Committee with financial performance information to 31 January 2022 for the Education & Children's Services budget for both Revenue and Capital expenditure. The report also provides an update with progress on the achievement of agreed savings.

1.2 The Committee is recommended to:

1.2.1 Consider and comment on the financial information and forecast position as at 31 Jan 2022;

1.2.2 Endorse the budget movements set out in Appendix 4b; and

1.2.3 Consider and comment on the progress in achieving the agreed savings set out in Appendix 3.

2 Decision Making Route

2.1 The purpose of this report is to provide the Committee with an update on the financial information in relation to expenditure and income for the services for which the Committee has responsibility.

3 Discussion

3.1 The 2021/22 budget was agreed in March 2021 and updated in June 2021 following the Scottish Parliament's approval of the Local Government Finance (Scotland) Order 2021.

The Table below provides a summary of the approved Council 2021/22 budget including budget updates on 24th June 2021 and the element relating to Education & Children's Services Committee.

	Full Council Budget £'000	ECS Committee Budget £'000
Gross Revenue Budget	647,893	350,309
Service Savings	(8,626)	(3,107)
Corporate Saving	(11,238)	
Other Budget Movements	11,520	3,500
Net Revenue Budget	639,519	350,702
Capital	121,315	17,793
Reserves	89,218	2,140

3.2 Revenue – Expenditure & Income

3.2.1 Financial Facts

On 17 March 2021 Full Council approved a Revenue Budget of £350.1 million in respect of services for which Education and Children’s Services Committee is responsible. It was further agreed that £2million of expenditure relating to the Education and Children’s Service Directorate be funded from borrowing, reducing the initial budget to £348.1m. On 24 June 2021 full Council approved additional £2.6m budget allocation increasing the overall budget to £350.7m.

3.2.2 Pupil Equity Funding (PEF) is additional funding allocated to specific schools targeted at closing the poverty related attainment gap. PEF funding is ring fenced and expenditure must be in accordance with the conditions of the programme. Initial 2021/22 allocations of £2.854m were included in the Revenue budget. The Scottish Government allocated an additional £0.636m, the additional funding and b/forward funding of £1.472m from the previous financial year are reflected in the Revised Base Revenue Budget. PEF funding is provided for the Academic year therefore amounts not spent at the end of the financial year can be carried forward. The table below provides a summary of budgets and expenditure at 31 January 2022.

PEF	Revised Budget 2021-22 £'000	YTD Budget JAN 22 £'000	B/Forward Budget £'000	Actual YTD Nov Expenditure £'000	YTD Variance £'000
Secondary	805	671	204	487	388
Primary	2,605	2,170	1,236	1,562	1,844
Special	80	67	33	45	55
TOTALS	3,490	2,908	1,473	2,094	2,287

3.2.3 The Devolved School Management Scheme (DEM) reserve was formed to allow Head Teachers to manage devolved budgets and spend within the current financial year and to allow carry forward budgets for school spending initiatives in future years. Initiatives include school improvements, purchase of equipment and employment of additional staff. Carry forward devolved school budgets have been transferred from the Reserve to the individual schools totalling £2.7m and are reflected in the Revised Base Budget.

3.2.4 The Scottish Government allocated funding for additional teachers, budget totalling £2.123m for teachers has been allocated to schools and is included in the Revised base revenue budget.

3.2.5 Education & Children’s Services Revised Revenue Budget at 31 Jan 2022 is **£359.3m**. Forecast year end variance **£2.8m** over budget. Covid-19 YTD expenditure included in the total is **£4m** funded from additional Education Recovery income received from the Scottish Government.

Revised Base Revenue Budget £'000	Actual YTD Dec 22 Expenditure £'000	Forecast Annual Out-turn £'000	Variance Forecast to Budget £'000
359,312	302,280	362,154	(2,842)

3.2.6 Service Commentary

Administration & Management – There are staffing pressures from additional strain on fund payments, voluntary severance and phased staff restructure. In addition the Soft FM Review has been delayed due to Covid-19 resulting in a pressure within the premises costs budget.

Early Years – 1140 hours provision is being delivered and has seen a steady increase in demand within the Council's nursery settings where an efficient staffing model is in place. This has resulted in savings and less Partner Provider places being requested.

Out of school care - Loss of Income due to Covid-19 and a reduction in demand is being offset by savings elsewhere in the service.

Primary – There are staffing vacancy management assumptions included within the budgets where it is not possible to delay filling vacancies without contravention to policies with regards to staff class contact time.

Secondary – Main pressures are from the reduced grant income for probationers received compared to previous years and the ongoing requirement to upgrade ICT equipment within schools.

Primary/Secondary – Building Cleaning contract costs per hour have increased resulting in a pressure within premises costs.

Special – Overall underspends on budgets are offsetting overspends. The budgets have been broken down over several pages and are under review to update and reprofile budgets as required.

Catering – Loss of income reported due to Covid-19 from vending machines still out of operation in secondary schools and a reduction in the amount of paid meals provided in Secondary & Primary. Savings from less provisions and equipment purchased offsets part of the pressure from lost income.

Children's Services – There are pressures within out of authority placements, residential care 24 hours sleep in allowances, foster care and self-directed support where the current level of provision is higher than budgeted. Charges by providers of care have increased by 5-6% which is higher than inflation estimated within the current budget. Pressures are being offset in part by other savings within the Service.

3.2.7 Risks/Mitigations

The Service acknowledge the ongoing pressures within the budget and have continued to actively work to manage these pressures throughout the year and mitigate any emerging pressures by regular review of budgets and careful budget management.

School Transport contracts have been reviewed this year and contract re-tenders completed. The in-year savings estimated from the review of £1.6m and being delivered and are offsetting other pressures within the service.

3.2.8 Impact on Future Years

A one year additional budget allocation of £2m for Unitary charges and DBFM charges was allocated this year, however this is an ongoing pressure and will continue to impact on future years budgets.

Secondary school rolls from feeder Primary schools over the next 4 years are forecast to increase, this will impact on the number of teachers and budgets required to staff our Secondary schools.

3.3 Savings

Agreed savings totalling £3.103m after savings reallocations are detailed on **Appendix 3**.

3.3.1 Service Commentary

Seven savings are green on target to be achieved.

Two savings are Amber under progress to be achieved in part.

- Work has been progressing to complete an administration review and restructure teams. A reduction in FTE has been achieved through voluntary severance.

Three savings are Red and have been delayed.

- The facilities management review has been delayed due to Covid-19 impacting on the ability to achieve these savings.
- The Instrumental Music Service saving was reinstated and additional budget allocated to offset the saving this year.
- Early years out of school care fee review was delayed due to Covid-19. The saving was anticipated from a fee review but due to the phased opening and decrease in demand for this service, an increase above the inflationary level may be counter productive.

3.4 Capital

The approved Revised Capital Budget for 2021/22 in respect of Education & Children's Services Committee is £19.348 million as detailed in **Appendix 5**. At this time forecast expenditure is anticipated to be £5.4m under budget due to slippages.

3.4.1

Education & Children's Services Programme	Note	Budget Reprofiled £'000
Early Learning Childcare (1140 Hours Projects)	A review of final delivery options is underway. The Service has identified additional strategic priorities not covered by the 1140 budget. Discussions are ongoing, resulting in delays of award of works to complete the programme. The variance of £4.535m required to be reprofiled to 2022/23 along with matched funding	(4,535)
Improved Disabled Access	Major projects proposed have not been progressed as feasibility indicated solutions were more complex than anticipated, these will be reviewed and reprioritized accordingly. Prior year budget carry	(379)

	forwards have not been required as restrictions surrounding Covid hampered progress. A longer term plan is being progressed across the estate based on the annual rolling programme of £550K per annum. As a result it is anticipated budget amounting to £379K will not require to be carried forward at the end of the financial year.	
Kintore Primary School	Outstanding draining works planned for this financial year will not be progressed until next financial year meaning budget of £0.333m required to be reprofiled.	(333)
Early Learning (Children & Young Peoples Bill)	The budget has not been fully committed in 2021/22 as a decision was taken to use the remainder of the budget to supplement delivery of the 1140 hours capital programme, this means the budget of £200K is required to be carried forward to later years.	(200)
	Various small variances, not greater than £100K.	(123)
ECS Enhancements	Works at Mackie Academy have been progressed faster than originally profiled, works profiled for 2022/23 will be undertaken in 2021/22. Additional works at Meldrum were carried out and funded by Developer contributions.	151
TOTAL		(5,419)

Infrastructure 1 Programme	Note	Budget Reprofiling £000
IF1 – Education & Childrens Services	Projects now programmed across the IF1 investment period. Most are at an early stage.	(485)

3.4.2 Risks/Mitigations

A material deferral of budgets to later years add to the risk that the Capital Plan may become unaffordable in a specific year and resource availability would need to be considered if major projects have previously been programmed.

3.4.3 Future Impact

A slippage of award of works to complete the 1140 programme will impact on 2022/23. The variance is supported by Scottish Government matched funding and will need to be carried over to 2022/23.

3.5 Reserves

Reserves falling within Education & Children’s Services Committee remit are detailed in **Appendix 6**.

Delivery of the 1+2 Languages programme is ongoing, £0.14m in the Reserve is planned for use in 2022/23.

The Summer of Play project was delivered in the school holidays costing £0.725m. The Scottish Government provided funding of £0.562m towards the project. A successful Tattie Holiday Fun programme of activities was delivered during the October holidays and further plans are underway to deliver an Easter programme.

Reserve	£'000	Note	Actual 2021-22 YTD Reserve Expenditure £'000
1+2 Languages	0.14	Plans are in place for the programme delivery. The reserve will be used in 2022/23 to complete the delivery of the programme.	0.0
ECS Holiday Recovery Programme	2.0	Summer of Play costing £0.725m was part funded by £0.562m Scottish Government grant. Tattie Holiday Fun October activities £0.178m.	0.341

4 Council Priorities, Implications and Risk

4.1 The work and outcomes delivered through the various services reporting to the Business Services Committee helps in the delivery of the following council priorities.

Pillar	Priority
Our People	Education Health & Wellbeing
Our Environment	Infrastructure Resilient Communities
Our Economy	Economy & Enterprise Estate Modernisation

Underpinning the Priorities are a number of key principles. They are: right people, right places, right time; responsible finances; climate and sustainability; Community Planning Partnership Local Outcome Improvement Plans; human rights and public protection; tackling poverty and inequalities; digital infrastructure and economy.

4.2 This report sets out the financial resources which have been used to deliver the priorities of the Education & Children’s Services Committee and as such link into

the actions and outcomes set out in the Strategies, Policies and Actions Plans of the services within the Committee's remit.

- 4.3 The table below shows whether risks and implications apply if the recommendations are agreed.

Subject	Yes	No	N/A
Financial	X		
Staffing		X	
Equalities and Fairer Duty Scotland			X
Children and Young People's Rights and Wellbeing			X
Climate Change and Sustainability			X
Health and Wellbeing			X
Town Centre First			X

- 4.4 Financial implications have been discussed throughout the report. There are no direct staffing implications arising from this report.
- 4.5 An integrated Impact Assessment is not required for this report as the report deals with the monitoring of expenditure against budgets which have been approved previously and the re-profiling of some expenditure. The screening section as part of the Stage One of the Integrated Impact Assessment process has not identified the requirement for any further detailed assessments to be undertaken. There will be no differential impact, as a result of the report, on people with protected characteristics.
- 4.6 The following Risks have been identified as relevant to this matter on a Corporate Level: Budget Pressures [Corporate Risk Register](#) and on a Strategic Level: Balancing the Books [ECS Directorate Risk Register](#). Actions being taken to mitigate these risks are set out in the report.

5 Scheme of Governance

- 5.1 The Head of Finance and Monitoring Officer within Business Services have been consulted in the preparation of this report and are satisfied that the report complies with the Scheme of Governance and relevant legislation.
- 5.2 The Committee is able to consider this item in terms of Section E.1.1 of the [List of Committee Powers in Part 2A](#) of the Scheme of Governance as it relates to resource matters (within agreed budgets) that have been delegated to the Committee.

Laurence Findlay
Director of Education & Children's Services

Report prepared by Diane Bain, ECS Business Partner
Date 02/03/2022

List of Appendices:

- Appendix 1a - Financial Position by Type of Spend as at 31 January 2022
- Appendix 1b - Financial Position by Budget Page as at 31 January 2022
- Appendix 2 - Financial position graphical representation as at 31 January 2022
- Appendix 3 - RAG January 2022
- Appendix 4a - Movements in Base Budget previously agreed January 2022
- Appendix 4b - Proposed Movements in Base Budget January 2022
- Appendix 5 - Capital Plan position as at 31 January 2022
- Appendix 6 - Reserves as at 31 January 2022



Type of Spend	Gross Base Budget	Savings	Other Budget Movements	Revised Base Budget	YTD Budget	YTD Actual	Forecast	Variance Revised Base Budget less Forecast
01.Staff Costs	248,193,900	(1,397,000)	3,482,230	250,279,130	210,658,344	212,688,633	253,929,334	(3,650,204)
02.Premises Costs	24,853,000	(500,000)	165,212	24,518,212	21,441,074	21,817,907	25,767,212	(1,249,000)
03.Transport	20,908,700	(6,000)	160,400	21,063,100	16,004,200	12,519,241	18,805,100	2,258,000
04.Supplies & Services	33,598,600		10,895,197	44,493,797	39,373,581	34,921,651	40,535,079	3,958,718
05.Third Parties	40,953,900	(900,000)	600,000	40,653,900	33,381,134	33,028,287	40,707,900	(54,000)
08.Financing Costs				-		17		-
09.Grants	(8,840,100)		(1,222,142)	(10,062,242)	(5,100,176)	(8,052,368)	(9,210,628)	(851,614)
10.Income	(11,360,200)	(300,000)	26,000	(11,634,200)	(9,073,000)	(4,644,772)	(8,380,200)	(3,254,000)
11.Other				-			-	-
12.Capital				-		439		-
99.Closed			400	400	400	473		400
Total	348,307,800	(3,103,000)	14,107,297	359,312,097	306,685,558	302,279,509	362,153,797	(2,841,700)

Financial Performance at JAN 22

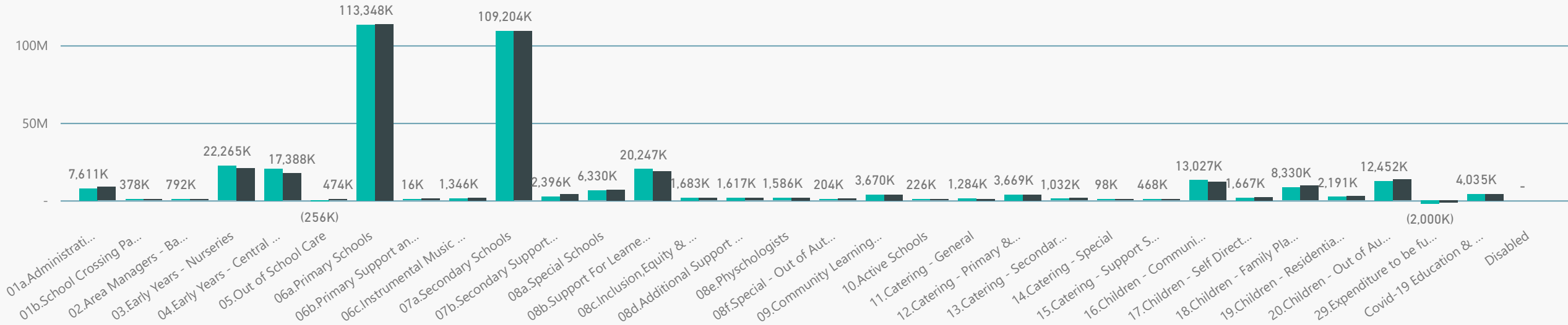
Appendix 1b

Committee Budget Page	Gross Base Budget	Savings	Other Budget Movements	Revised Base Budget	YTD Budget	YTD Actual	Forecast	Variance Revised Base Budget less Forecast
01a.Administration & Management	9,464,000	(1,571,000)	(281,708)	7,611,292	6,589,248	7,787,334	8,771,292	█ (1,160,000)
01b.School Crossing Patrollers	378,200			378,200	315,300	295,968	369,200	9,000
02.Area Managers - Banff & Buchan and Garioch	791,800		-	791,800	639,300	553,557	791,800	-
03.Early Years - Nurseries	19,083,000		3,182,328	22,265,328	18,617,156	16,601,727	20,753,328	█ 1,512,000
04.Early Years - Central Costs	21,295,000	(900,000)	-	20,395,000	16,654,000	12,400,310	17,388,000	█ 3,007,000
05.Out of School Care	53,000	(300,000)	(9,040)	(256,040)	(212,780)	409,854	473,960	█ (730,000)
06a.Primary Schools	106,587,500		6,760,260	113,347,760	95,897,034	94,914,523	113,586,760	█ (239,000)
06b.Primary Support and Initiatives	3,542,100	(50,000)	(3,475,609)	16,491	475,791	1,471,811	1,199,491	█ (1,183,000)
06c.Instrumental Music Service	1,311,000	-	34,700	1,345,700	1,112,400	1,626,681	1,713,700	█ (368,000)
07a.Secondary Schools	106,003,000	(142,000)	3,343,438	109,204,438	93,531,552	92,659,554	109,115,438	89,000
07b.Secondary Support and Initiatives	2,767,200		(371,200)	2,396,000	2,506,900	2,075,575	4,049,000	█ (1,653,000)
08a.Special Schools	5,925,400		405,002	6,330,402	5,252,570	5,211,440	6,790,402	█ (460,000)
08b.Support For Learners Cluster	20,060,300		186,373	20,246,673	16,788,273	14,485,317	18,835,673	█ 1,411,000
08c.Inclusion,Equity & Wellbeing, Capacity Building & Resources	1,683,400		-	1,683,400	1,309,300	403,557	1,534,400	█ 149,000
08d.Additional Support Needs Specialists	1,617,100		-	1,617,100	1,344,600	1,640,192	1,548,100	69,000
08e.Physchologists	1,586,100		137	1,586,237	1,325,813	1,336,432	1,660,237	(74,000)
08f.Special - Out of Authority	203,700		-	203,700	539,200	912,240	1,140,700	█ (937,000)
09.Community Learning and Development	3,908,000	(50,000)	(188,465)	3,669,535	3,109,825	3,054,560	3,613,535	56,000
10.Active Schools	185,000		41,033	226,033	60,698	66,618	307,033	(81,000)
11.Catering - General	1,299,000		(14,805)	1,284,195	1,009,785	1,293,919	809,195	█ 475,000
12.Catering - Primary & Early Years	3,669,000		-	3,669,000	3,326,000	4,800,521	3,639,000	30,000
13.Catering - Secondary & Vending	1,032,000		-	1,032,000	925,500	1,193,764	1,489,000	█ (457,000)
14.Catering - Special	98,000			98,000	84,100	86,875	98,000	-
15.Catering - Support Staff	468,000			468,000	392,400	388,515	468,000	-
16.Children - Community Care	13,157,000	(90,000)	(39,847)	13,027,153	10,372,393	9,532,669	11,891,153	█ 1,136,000
17.Children - Self Directed Support	1,667,000		-	1,667,000	1,532,700	1,783,242	2,013,000	█ (346,000)
18.Children - Family Placement	8,330,000		-	8,330,000	6,946,000	7,694,098	9,486,700	█ (1,156,700)
19.Children - Residential Care	2,191,000		-	2,191,000	1,828,800	2,144,161	2,631,000	█ (440,000)
20.Children - Out of Authority Placements	11,952,000		500,000	12,452,000	10,377,000	11,233,154	13,452,000	█ (1,000,000)
29.Expenditure to be funded from Borrowing - ECS	(2,000,000)		-	(2,000,000)	-	-	(1,500,000)	█ (500,000)
Covid-19 Education & Children's Services			4,034,700	4,034,700	4,034,700	4,221,342	4,034,700	-
Total	348,307,800	(3,103,000)	14,107,297	359,312,097	306,685,558	302,279,509	362,153,797	(2,841,700)



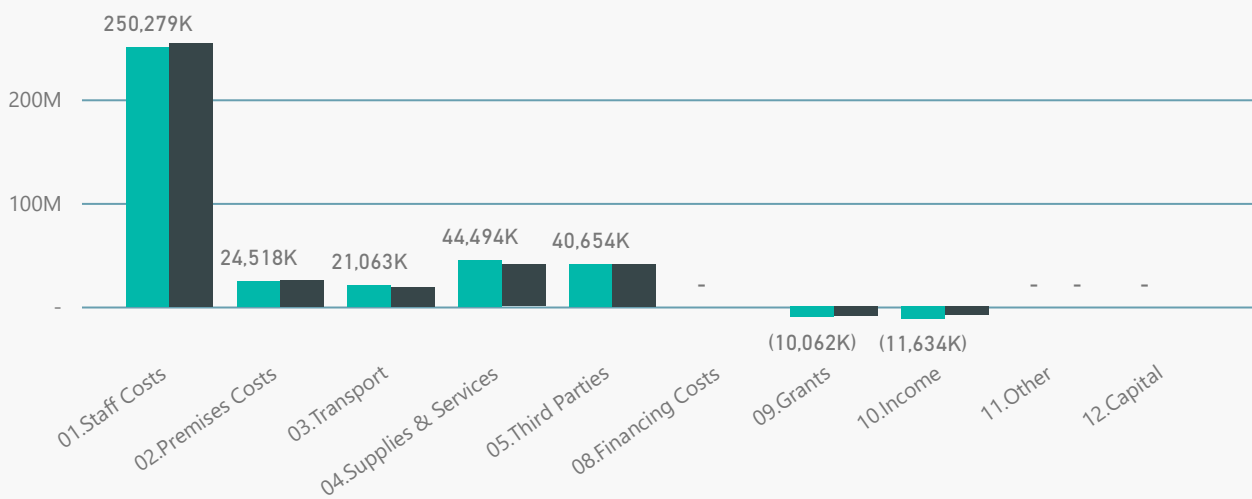
Revised Base Budget and Forecast by Committee Budget Page

● Revised Base Budget ● Forecast



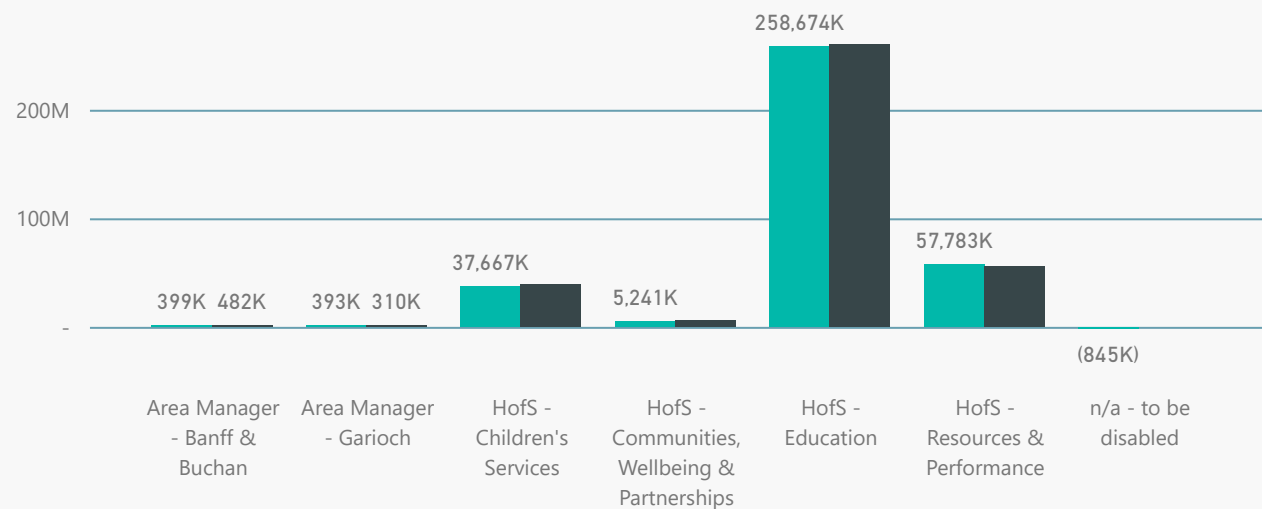
Revised Base Budget and Forecast by Type of Spend

● Revised Base Budget ● Forecast



Revised Base Budget and Forecast by Head of Service

● Revised Base Budget ● Forecast



APPENDIX 3
EDUCATION & CHILDREN'S SERVICES RAG SAVINGS

Number	Budget Page	Original saving agreed at Council 17 March 2021 £,000	Service / Description	Responsible Officer	Narrative	Current RAG Status YTD NOV 21	Current RAG Status YTD JAN 22
1	01 Admin & Management	300	Provision of a quality improvement and support offer for early years and schools	Head of Education	Revised structure is implemented. Overall reduction from 17 cluster leads to 11 QIM/QIOs.		
		500	Provision of a facilities management service to schools.	Head of Resources & Performance	Delivery of full savings was dependent on outcome of corporate review which has not concluded. Depending on outcome of corporate review some ECS savings could be achieved however these will be smaller scale.		
		300	Directorate and central management posts within ECS / Provision of a business support function	Heads of Service	Management and administration savings have been made currently still under review.		
1a		300	Remove ALEC service	Head of Education	Reduction posts is ongoing. Equipment including vehicle has been disposed of. Expect to achieve £150k saving rather than the full £300k saving.		
2	03 Early Years	300	Increasing charges for out of school care provision	Head of Resources & Performance	Planned to break even however closure due to Covid meant no income and charge increase was delayed. Reduced demand was also reported over summer and throughout the current academic year. Reductions in demand are as a result of more parents/carers working from home and/or families looking to reduce outgoings. The charges are currently under review in line with Charging Policy.		
		900	Implementation of the 1140 staffing model	Head of Resources & Performance	On track. However, there will need to be a review of the savings to future years as a result of increase in staffing requirement for catering and cleaning. This is as a result of catering and cleaning staff required to cover holidays on an ongoing basis. Early Years is currently reviewing the staffing requirement with both services.		
2a	04 Primary	50	Ongoing review of management arrangements in primary schools including opportunities for the appointment of shared Head Teachers.	Head of Education	On track		
4	05 Secondary	145	Full year effect of previous year's reduction in secondary teaching staff	Head of Education	On track		
7	Secondary and Primary (now Instrumental Music Service)	600	Redesign of the instrumental music delivery model including an adjustment of staffing, recharging transport and revised fees for the Music Centre whilst maintaining current exemptions for free schools meals, SQA and siblings.	Head of Communities, Wellbeing and Partnerships	Saving has been removed by reallocation of £600K budget allocated at meeting of Full Council on 24th June 2021. The Scottish Government's commitment to provide free music tuition has impacted on the ability to review some charges. Work is ongoing within the service exploring how it can be more efficient and to ensure longer term sustainability.		
8	07 Community Learning & Development	50	Recruitment freeze	Head of Communities, Wellbeing and Partnerships	On track		
9	10. Children's Community Care	90	Reduction in staffing	Head of Children's Services	On track		
10	01. Admin & Management	171	Restructure of LLA service management team. (Reallocated savings to Education & Children's Services Admin & Management)	Head of Communities, Wellbeing and Partnerships	Management savings have been made from structure review.		
	TOTAL agreed at Council 17.3.2021	3,706					
	Secondary and Primary (now Instrumental Music Service)	-600	Reallocation of savings agreed at Full Council meeting 24th Jun 2021. As a result of Scottish Government pledge to provide free Music Tuition from August 2021 it is not possible to implement the plans for these savings.	Head of Communities, Wellbeing and Partnerships	Saving removed by reallocation	N/A	N/A

Revised Total after reallocations on 24.6.2021

3,106

Movements in the Base Budget from Agreed Budget at March 2021 to 31st March 2022

Appendix 4a

Committee Budget Page	Gross Base Budget	Savings	Net Base Budget as at Mar 2021 Committee	Reallocated Savings	Voluntary Severance	Net Base Budget	MTFS	Additional Scottish Govt Funding	Budget Virements	Reserves Allocated	Revised Base Budget
01a.Administration & Management	9,464,000	(1,400,000)	8,064,000	(171,000)	(285,536)	7,607,464			3,828		7,611,292
01b.School Crossing Patrollers	378,200		378,200			378,200					378,200
02.Area Managers - Banff & Buchan and Garioch	791,800		791,800			791,800			-		791,800
03.Early Years - Nurseries	19,083,000		19,083,000			19,083,000	3,000,000		780	181,548	22,265,328
04.Early Years - Central Costs	21,295,000	(900,000)	20,395,000			20,395,000					20,395,000
05.Out of School Care	53,000	(300,000)	(247,000)		(9,040)	(256,040)					(256,040)
06a.Primary Schools	106,587,500		106,587,500			106,587,500		2,604,505	509,864	2,383,591	113,347,760
06b.Primary Support and Initiatives	3,542,100	(50,000)	3,492,100			3,492,100		(2,130,000)	(48,609)		16,491
06c.Instrumental Music Service	1,311,000	(603,000)	708,000	603,000		1,311,000			-		1,345,700
07a.Secondary Schools	106,003,000	(142,000)	105,861,000		(10,800)	105,850,200		804,950	1,485,432	1,063,856	109,204,438
07b.Secondary Support and Initiatives	2,767,200		2,767,200			2,767,200		(658,300)	187,100	100,000	2,396,000
08a.Special Schools	5,925,400		5,925,400			5,925,400		80,313	3,598	321,091	6,330,402
08b.Support For Learners Cluster	20,060,300		20,060,300			20,060,300		(65,700)	-	252,073	20,246,673
08c.Inclusion,Equity & Wellbeing, Capacity Building & Resources	1,683,400		1,683,400			1,683,400			-		1,683,400
08d.Additional Support Needs Specialists	1,617,100		1,617,100			1,617,100					1,617,100
08e.Physchologists	1,586,100		1,586,100			1,586,100			137		1,586,237
08f.Special - Out of Authority	203,700		203,700			203,700					203,700
09.Community Learning and Development	3,908,000	(50,000)	3,858,000		(191,125)	3,666,875			2,660		3,669,535
10.Active Schools	185,000		185,000			185,000			41,033		226,033
11.Catering - General	1,299,000		1,299,000		(14,805)	1,284,195					1,284,195
12.Catering - Primary & Early Years	3,669,000		3,669,000			3,669,000					3,669,000
13.Catering - Secondary & Vending	1,032,000		1,032,000			1,032,000					1,032,000
14.Catering - Special	98,000		98,000			98,000					98,000
15.Catering - Support Staff	468,000		468,000			468,000					468,000
16.Children - Community Care	13,157,000	(90,000)	13,067,000		(41,319)	13,025,681			1,472		13,027,153
17.Children - Self Directed Support	1,667,000		1,667,000			1,667,000					1,667,000
18.Children - Family Placement	8,330,000		8,330,000			8,330,000					8,330,000
19.Children - Residential Care	2,191,000		2,191,000			2,191,000					2,191,000
20.Children - Out of Authority Placements	11,952,000		11,952,000			11,952,000	500,000				12,452,000
29.Expenditure to be funded from Borrowing - ECS	(2,000,000)		(2,000,000)			(2,000,000)					(2,000,000)
Covid-19 Education & Children's Services										4,034,700	4,034,700
Total	348,307,800	(3,535,000)	344,772,800	432,000	(552,625)	344,652,175	3,500,000	635,768	2,187,295	8,336,859	359,312,097

Appendix 4b

Aberdeenshire Council

Education & Children's Services Committee

Budget Movements to be approved by ECS Committee									
Number	Cross Service	From	Service Pages To	Reason for Movement	Amount £	Approver	Date	ECS Committee	
SFB220288	No	Secondary Support & Initiatives	Inclusion, Equity & Wellbeing	Councillors in Schools budget moved to match expenditure	568,800	Laurence Findlay	28.1.2022		
TOTAL					568,800				

Budget Movements previously approved are reflected in the Revised Budget									
SFB220204	Yes	IJB	Admin & Management	Chief Social Worker Entitlement budget from IJB to Children's Services.	3,650	Laurence Findlay	16.2.2022	27.1.2022	ECS
SFB220205	No	Special - Health, Wellbeing & Inclusion	Special - Health,Wellbeing & Inclusion	Reprofile to reflect Grant Income received	790,000	Laurence Findlay	16.2.2022	27.1.2022	ECS
SFB220205	No	Special - Health, Wellbeing & Inclusion	Special - Health,Wellbeing & Inclusion	Reprofile to reflect Grant Income received	-790,000	Laurence Findlay	16.2.2022	27.1.2022	ECS
SFB220267	No	Sports & Leisure	Active Schools	Health & Wellbeing instructor costs Jan-Mar 2022	2,193	Laurence Findlay	16.2.2022	27.1.2022	ECS
SFB220269	No	Area Managers - Banff Buchan & Garioch	Area Managers - Banff Buchan & Garioch	Income Transfer from Developer Obligations Dec 21	4,914	Laurence Findlay	16.2.2022	27.1.2022	ECS
SFB220269	No	Area Managers - Banff Buchan & Garioch	Area Managers - Banff Buchan & Garioch	Income Transfer from Developer Obligations Dec 21	-4,914	Laurence Findlay	16.2.2022	27.1.2022	ECS
SFB220172	Yes	Business Services	ECS Various	Building Cleaning additional budget transferred to services	141,612	FULL COUNCIL	18.11.2021	18.11.2021	ECS
SFB220168	No	Primary	Primary	1+2 Languages budgets transferred to Individual Schools	48,609	Laurence Findlay	27.8.2021	7.10.2021	ECS
SFB220168	No	Primary	Primary	1+2 Languages budgets transferred to Individual Schools	-48,609	Laurence Findlay	27.8.2021	7.10.2021	ECS
SFB220147	No	Libraries	Active Schools	Transfer 0.5FTE staff budget to from Libraries to Health Walk Active Schools Co-ordinato	17,228	Laurence Findlay	26.8.2021	7.10.2021	ECS
SFB220150	No	Children's Services - Community Care	Children's Services - Community Care	Transfer budget from cost centre S336500 to S336501 to match expenditure	500,000	Laurence Findlay	23.9.2021	7.10.2021	ECS
SFB220150	No	Children's Services - Community Care	Children's Services - Community Care	Transfer budget from cost centre S336500 to S336501 to match expenditure	-500,000	Laurence Findlay	23.9.2021	7.10.2021	ECS
SFB220022	No	Sport & Physical Activity	Active Schools	2 Fixed Term Health & Wellbeing Instructors budget transfer to Active Schools	13,518	Laurence Findlay	23.9.2021	7.10.2021	ECS
SFB220136	No	Area Managers - Banff Buchan & Garioch	Area Managers - Banff Buchan & Garioch	Income Transfer from Developer Obligations Apr-Jun 21	57,405	Laurence Findlay	23.9.2021	7.10.2021	ECS
SFB220136	No	Area Managers - Banff Buchan & Garioch	Area Managers - Banff Buchan & Garioch	Income Transfer from Developer Obligations Apr-Jun 21	-57,405	Laurence Findlay	23.9.2021	7.10.2021	ECS
SFB220156	No	Area Managers - Banff Buchan & Garioch	Area Managers - Banff Buchan & Garioch	Income Transfer from Developer Obligations Aug 21	24,050	Laurence Findlay	23.9.2021	7.10.2021	ECS
SFB220156	No	Area Managers - Banff Buchan & Garioch	Area Managers - Banff Buchan & Garioch	Income Transfer from Developer Obligations Aug 21	-24,050	Laurence Findlay	23.9.2021	7.10.2021	ECS
SFB220175	No	Area Managers - Banff Buchan & Garioch	Area Managers - Banff Buchan & Garioch	Income Transfer from Developer Obligations Sep 21	1,563	Laurence Findlay	23.9.2021	7.10.2021	ECS
SFB220175	No	Area Managers - Banff Buchan & Garioch	Area Managers - Banff Buchan & Garioch	Income Transfer from Developer Obligations Sep 21	-1,563	Laurence Findlay	23.9.2021	7.10.2021	ECS
SFB220020	No	Secondary	Secondary	Budget move from redundant cost centre code to be disabled S316380 no longer used, to Secondary General Cost centre code S316999.	1,000	Laurence Findlay	28.6.2021	28.8.2021	ECS
SFB220008	No	Outdoor & Adventure Activities	Active Schools	Budget moved one off to provide 3 month extension of Staff Post	8,094	Laurence Findlay	13.07.2021	3.6.2021	CC
SFB220035	Yes	MTFS - 2	Secondary	To support the increased costs for PFI/DBFM Contracts	1,592,400	FULL COUNCIL	24.6.2021	24.6.2021	FULL COUNCIL
SFB220035	Yes	MTFS - 2	Primary	To support the increased costs for PFI/DBFM Contracts	407,600	FULL COUNCIL	24.6.2021	24.6.2021	FULL COUNCIL
TOTAL BUDGET VIREMENTS APPENDIX 4a					2,187,295				

Appendix 5

**EDUCATION & CHILDREN'S SERVICES
CAPITAL PERFORMANCE REPORT - JANUARY 2022**

	2021/22 Approved Budget £,000	2021/22 Revised Budget £,000	2021/22 Actual JAN 2022 £,000	2021/22 Full Year Forecast £,000	2021/22 Projected Variance £,000
SUMMARY					
1 Early Learning Childcare (1140 Hours Projects)	9,572	9,134	4,483	4,599	(4,535)
2 Early Learning Childcare (Children & Young Peoples Bill)	105	402	147	202	(200)
3 Early Learning Childcare (Digital Devices and Connectivity)	0	154	154	154	0
4 ECS Enhancements	3,591	3,556	3,123	3,707	151
5 Capitalisation of Other Projects	2,000	2,000	0	2,000	0
6 Improved Disabled Access (Education)	773	814	197	435	(379)
7 Inverurie Community Campus	354	1,533	663	1,500	(33)
8 Learning Estates Improvements	100	100	21	21	(79)
9 Kintore Primary School	0	358	21	25	(333)
11 PFI Lifecycle Replacement (CFRCR)	1,283	1,283	1,069	1,283	0
12 Portlethen/Hillside PS Causeymouth Rd Upgrading Works	15	14	0	3	(11)
Education & Children's Services Total	17,793	19,348	9,878	13,929	(5,419)
INFRASTRUCTURE FUND 1					
1 IF1 - Education & Children's Services	0	540	5	55	(485)

Reserves

Name of Reserve	Reserve £	YTD 2021.22 Expenditure (Drawdown from Reserve to be processed)	Balance in Reserve after drawdowns processed £
ECS Holiday Recovery Programme	£2,000,000	£341,000	£1,659,000
Community Culture & Tourism (1+2 Languages)	£140,000		£140,000
Total	£2,140,000	£341,000	£1,799,000

Other Reserves, details of approved movements reflected in the Revised Base Budget.							
Virement Number	Reserves Movements From	Amount £	to Budget Page	Month	Approved Director	Date	Description
SFB220010	PEF Reserve	203,509	Secondary	May	Laurence Findlay	21.05.2021	Scottish government PEF funding is for Academic year, PEF Reserve is used to carry forward
SFB220010	PEF Reserve	1,236,480	Primary	May	Laurence Findlay	21.05.2021	funds unspent at financial year end.
SFB220010	PEF Reserve	33,498	Special	May	Laurence Findlay	21.05.2021	
SFB220021	DEM Reserve	860,346	Secondary	Jun	Laurence Findlay	14.06.2021	DSM Reserve is used to allow underspend from a devolved budget to be available in the following financial year for planned spend.
SFB220021	DEM Reserve	181,548	Nursery	Jun	Laurence Findlay	14.06.2021	
SFB220028	Covid-19 Reserve	1,074,800	ECS Covid-19	Jun	Laurence Findlay	05.07.2021	Covid-19 Reserve funds carried forward from 2020.21 to 2021.22 for Education Recovery
SFB220122	Covid-19 Reserve	226,500	ECS Covid-19	July	Vincent Docherty (Acting)	03.08.2021	Covid-19 Reserve funds carried forward from 2020.21 to 2021.22 for Education Recovery
SFB220139	DEM Reserve	1,136,662	Primary	Aug	Laurence Findlay	17.08.2021	DSM Reserve is used to allow underspend from a devolved budget to be available in the following financial year for planned spend.
SFB220139	DEM Reserve	539,666	Special	Aug	Laurence Findlay	17.08.2021	
SFB220161	Covid-19 Reserve	379,900	ECS Covid-19	Aug	Laurence Findlay	23.09.2021	Covid-19 Reserve funds carried forward from 2020.21 to 2021.22 for Education Recovery
SFB220196	Covid-19 Reserve	787,600	ECS Covid-19	Sep	Laurence Findlay	27.01.2022	Covid-19 Reserve funds carried forward from 2020.21 to 2021.22 for Education Recovery
SFB220189	Aberdeen Educational Trust Re:	100,000	Secondary Initiativ	Sep	Laurence Findlay	27.01.2022	ICT equipment ordered pre-year end delivered and installed within schools
SFB220229	Covid-19 Reserve	234,000	ECS Covid-19	Oct	Laurence Findlay	27.01.2022	Covid-19 Reserve funds carried forward from 2020.21 to 2021.22 for Education Recovery
SFB220248	Covid-19 Reserve	488,600	ECS Covid-19	Nov	Laurence Findlay	27.01.2022	Covid-19 Reserve funds carried forward from 2020.21 to 2021.22 for Education Recovery
SFB220268	DEM Reserve	10,449	Primary	Dec	Laurence Findlay		Trif DSM Balance to School, Balance from School Fund was not carried over at year end.
SFB220278	Covid-19 Reserve	274,100	ECS Covid-19	Dec	Laurence Findlay		Covid-19 Reserve funds carried forward from 2020.21 to 2021.22 for Education Recovery
SFB220300	Covid-19 Reserve	569,200	ECS Covid-19	Jan	Laurence Findlay		Covid-19 Reserve funds carried forward from 2020.21 to 2021.22 for Education Recovery
Total Movements on Appendix 4a		8,336,858					