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**REPORT TO: SPECIAL EDUCATION CHILDREN'S AND LEISURE SERVICES  
COMMITTEE ON 20 JUNE 2024**

**SUBJECT: EDUCATION REVENUE BUDGET MONITORING TO 31 MARCH  
2024**

**BY: DEPUTE CHIEF EXECUTIVE (EDUCATION, COMMUNITIES AND  
ORGANISATIONAL DEVELOPMENT)**

**1. REASON FOR REPORT**

- 1.1 To inform the Committee of the revenue budget position for Education as at 31 March 2024.
- 1.2 This report is submitted to Council in terms of Section III (A) 2 of the Council's Scheme of Administration relating to the consideration of capital and revenue budgets and long term financial plans.

**2. RECOMMENDATION**

- 2.1 **It is recommended that Committee scrutinises and notes the budget position as at the end of the financial year.**

**3. BACKGROUND**

- 3.1 The report highlights those areas of budget where there is variance identified at the end of the financial year.

**4. BUDGET POSITION**

- 4.1 The spend at 31 March 2024 is £104,541,000 against a budget of £106,550,000, giving an underspend of £2,009,000, as shown in **Appendix 1**.
- 4.2 The variance in Early Learning and Childcare (ELC) Education is a £117,000 underspend which relates to small underspends in Speech and Language Therapy where a post has yet to be advertised, payments to partners and ELC snack and fundraising. The end of year position overturned an overspend previously and there has been significant work to change this position. There are underspends on snack and fundraising accounts cover

the academic year and so they will be carried forward as part of ear marked reserves.

- 4.3 In Primary Devolved School Management (DSM) scheme there is an underspend of £418,000 across all schools. This relates to £293k of retained carry forward within the 2.5% limit and £35k over and above the carry forward threshold (which will be retained in the general fund). There is an underspend on non-devolved budgets of £76k which is mainly for energy.
- 4.4 The Secondary DSM scheme has an underspend of £508,000 which relates to £460k retained within carry forward limits where schools have clear plans moving into the next academic year. There are small underspends in non devolved budgets for energy and water rates.
- 4.5 Within additional support needs there is an underspend of £173,000 relating to small underspends across Speech and Language Therapy, £12k within the Moray Social, Emotional and Behavioural Needs (SEBN) operational budget, £15k for Additional Support Needs training, £6k for home tuition and £56k for English as an Additional Language (EAL) Afghan funding due to a delay in advertising a post.
- 4.6 In the Education Central Services budget there is an underspend of £414,000 which relates to £29k for school sanitary products, £53k for facilitating school improvement, £17k for staff mileage and accommodation, £9k for teacher post advertising, £15k earmarked for relocation expenses. In addition there is carry forward of £677k of Pupil Equity Funding along with £163k for Strategic Equity Funding all relating to posts which cover the academic year and allowed within the grant funding arrangements. This is balanced by overspends of £79k for insurance claims and £548k across the central supply budget.
- 4.7 The Out of Area (OOA) budget was overspent by £187,000 which was impacted by placements made through court or other processes. This budget covers both Children's Social Work and Education placements and due to Children's Services being transferred to the Moray Integrated Joint Board (IJB), the Chief Social Work officer will report this to the IJB with the Chief Education Officer reporting spend and variance to this Committee. Officers are reviewing governance arrangements to ensure that there is additional scrutiny around placements with an emphasis on plans for placements to end and children and young people to return to Moray, as well as considering the value and outcomes from longer term arrangements.

## **5. OUTTURN**

- 5.1 The energy budgets were projected to be underspent and this is the position at the end of the financial year. This is a non-devolved budget.
- 5.2 There are overspends on the central supply for schools of £548k and £79k for insurance costs. This overspend is offset by underspends on period poverty,

school improvement monies, disturbance mileage, staff advertising and travel and subsistence.

## **6. SUMMARY OF IMPLICATIONS**

### **(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP))**

The Education Revenue Budget has particular reference to National Outcome 8 – we have improved the life chances for children, young people and families at risk.

### **(b) Policy and Legal**

The Council has statutory responsibilities to meet educational needs, the needs of children and young people in need and those it looks after.

### **(c) Financial implications**

The resource implications are set out in this report and at Appendix 1. The underspend as at 31 March 2024 is £642,000 against a budget to date of £73,244,000. The estimated year end position is expenditure of £101,779,000 against a budget of £102,138,000 resulting in an underspend of £359,000.

### **(d) Risk Implications**

Budget managers are aware of their responsibilities for managing budget allocations and approval for any variances will be sought from Committee in line with Financial Regulations.

### **(e) Staffing Implications**

There are no staffing implications associated with this report.

### **(f) Property**

There are no property issues arising from this report.

### **(g) Equalities/Socio Economic Impact**

This is not needed because the report is to inform the Committee on budget monitoring.

### **(h) Climate Change and Biodiversity Impacts**

None.

### **(i) Consultations**

Chief Financial Officer, Nicky Gosling, Accountant and Caroline O'Connor, Committee Services Officer have been consulted and are in agreement with the contents of this report where it relates to their areas of responsibility.

## **7. CONCLUSION**

**7.1 The Committee considers and notes the budget position as at 31 March 2024.**

Author of Report: Vivienne Cross, Head of Education Background

Papers:

Ref: