

## Education, Children and Families Portfolio Budget Monitoring Summary

2017/18 Actuals	Service Areas	2018/19 Original Budget £'000	2018/19 Final Approved £'000	2018/19 Provisional Outturn £'000	Variation £'000	Notes	Variation Last Reported £'000	Full Year Effect £'000
£'000		£'000	£'000	£'000	£'000		£'000	£'000
<b>EDUCATION CARE &amp; HEALTH SERVICES DEPARTMENT</b>								
<b>Education Division</b>								
Cr 360	Adult Education Centres	Cr 525	Cr 520	Cr 436	84	1	128	130
418	Schools and Early Years Commissioning & QA	524	525	385	Cr 140	2	Cr 36	0
5,583	SEN and Inclusion	5,820	6,568	6,586	18		Cr 122	0
95	Strategic Place Planning	96	98	73	Cr 25		0	0
6	Workforce Development & Governor Services	5	5	6	Cr 11		Cr 44	0
Cr 167	Education Services Grant	0	0	0	0		0	0
185	Access & Inclusion	165	308	430	122	3	27	0
Cr 1,312	Schools Budgets	Cr 1,348	Cr 1,348	Cr 1,340	8	4	0	0
102	Other Strategic Functions	1,038	139	71	Cr 68	5	Cr 7	0
<b>4,550</b>		<b>5,775</b>	<b>5,775</b>	<b>5,763</b>	<b>Cr 12</b>		<b>Cr 54</b>	<b>130</b>
<b>Children's Social Care</b>								
1,248	Bromley Youth Support Programme	1,479	1,483	1,418	Cr 65	6	Cr 12	0
686	Early Intervention and Family Support	1,093	1,071	879	Cr 192		Cr 121	0
4,912	CLA and Care Leavers	5,066	5,482	5,706	224		22	210
13,592	Fostering, Adoption and Resources	13,638	14,127	17,933	3,806		4,250	4,425
0	Management action - Additional CCG Income	0	0	Cr 800	Cr 800		Cr 800	Cr 500
2,833	Referral and Assessment Service	2,909	3,590	3,411	Cr 179		Cr 179	Cr 187
2,176	Safeguarding and Care Planning East	2,159	3,023	2,743	Cr 280		Cr 251	Cr 174
3,874	Safeguarding and Care Planning West	3,810	4,260	4,470	210		Cr 47	182
4,290	Safeguarding and Quality Improvement	4,260	1,800	2,280	480		189	945
	Planned savings from management action	0	0	0	0		0	Cr 1,345
<b>33,611</b>		<b>34,414</b>	<b>34,836</b>	<b>38,040</b>	<b>3,204</b>		<b>3,051</b>	<b>3,556</b>
<b>38,161</b>	<b>TOTAL CONTROLLABLE FOR EDUCATION, CHILDREN &amp; FAMILIES</b>	<b>40,189</b>	<b>40,611</b>	<b>43,803</b>	<b>3,192</b>		<b>2,997</b>	<b>3,686</b>
3,257	<b>Total Non-Controllable</b>	2,006	5,332	5,332	0		Cr 15	0
7,309	<b>Total Excluded Recharges</b>	8,126	8,391	8,391	0		0	0
<b>48,727</b>	<b>TOTAL EDUCATION, CHILDREN &amp; FAMILIES PORTFOLIO</b>	<b>50,321</b>	<b>54,334</b>	<b>57,526</b>	<b>3,192</b>		<b>2,982</b>	<b>3,686</b>
<b>Memorandum Item</b>								
<b>Sold Services</b>								
29	Education Psychology Service (RSG Funded)	Cr 107	Cr 107	Cr 85	22	7		0
7	Education Welfare Service (RSG Funded)	Cr 32	Cr 31	8	39			0
3	Workforce Development (DSG/RSG Funded)	Cr 4	Cr 4	6	Cr 2			0
43	Community Vision Nursery (RSG Funded)	49	49	52	3			0
75	Blenheim Nursery (RSG Funded)	76	76	93	17			0
<b>157</b>	<b>Total Sold Services</b>	<b>Cr 18</b>	<b>Cr 17</b>	<b>62</b>	<b>79</b>		<b>0</b>	<b>0</b>

## **REASONS FOR VARIATIONS**

### **1. Adult Education - Dr £84k**

The Adult Education service has overspent by £84k for the year. The main pressure areas for the service is £163k for staffing costs to provide required courses and preparing for the OFSTED inspection that is due in the near future. There is also an under collection of income of £17k as compared to the baseline budget.

There is an underspend on the running costs (£96k) that is partially offsetting the on-going pressures.

### **2. Schools and Early Years Commissioning & QA - Cr £140k**

The in-house nurseries now have the restructured staffing structure in place. This financial year will be part year under the existing structure and part year under the new structure. This has had the effect of expecting the nurseries to overspend by £20k for the year.

These overspends have been offset by the current staffing underspends of £58k that are mainly due to vacant posts.

There also is an underspend on the running costs of £15k and an over collection of income mainly from Academies of £11k.

The Council also received a School Improvement Grant which it has utilised in year across the Education function (£76k).

### **3. Access & Inclusion - Dr £122k**

The Education Welfare Service Trading Account is currently expected to under collect on it's income by £39k due to the loss of a number of school contracts. The provision of the service will need to be reviewed.

There has been an overspend of £20k on the cost for transporting mainstream children to their school.

There has been an overspend of £47k on Management and Admissions during the year. This is mainly due to the use of agency staff.

This area also looks after the main Education IT system. The maintenance and upkeep of the software has produced a £10k overspend for the year.

There is a small overspend on the running costs of £6k that is offsetting the on-going pressures.

### **4. Schools Budgets (no impact on General Fund)**

Expenditure on Schools is funded through the Dedicated Schools Grant (DSG) provided by the Department for Education (DfE). DSG is ring fenced and can only be applied to meet expenditure properly included in the Schools Budget. Any overspend or underspend must be carried forward to the following years Schools Budget.

There is a final underspend in DSG of £1,481k in 2018/19. This will be added to the £1,180k brought forward from 2017/18. The 2017/18 brought forward figure has had to be adjusted by the Early Year funding adjustment which has reduced the amount of DSG we received in 2018/19 by £166k. This gives us a final DSG balance of £2,495k at the end of the financial year to be carried forward. This includes the additional £788k extra funding that Government announced on the 17th December 2018 for the High Needs Block. It has been agreed that £212k of this funding will be utilised in 2019/20 to cover High Needs Block costs which will in effect be the first call of the total carried forward sum. Without the £788k funding LBB would only be carrying forward £1,707k into 2019/20

The in-year overspend is broken down as follows:-

The bulge class budget has underspent by £748k for this financial year. Additionally the council has spent £18k on modular classroom rentals during the year.

Free Early Years Education has underspent by £321k this year. The budget for the 2 year old children is overspent by £120k and this is being offset by an underspend for 3 & 4 years old children (both for the first 15 and the new additional 15 hours) of £441k. there is also a £40k underspend in the nursery funding paid to Schools.

The Free Early Years Education has underspent this financial year. Any over or underspend on this area will only have a marginal effect on the DSG variances as DfE calculate our final allocation (released in July) based on the Early Years annual census that is performed every January. The returns from the nurseries are checked by members of the Early Years team before passing the figures to DfE in March. DfE then review the figures before publishing our final allocations, where they will make any adjustments to our prior year allocation. It is expected that the currently underspend will produce a clawback of funds in July at approximately the same level as the current forecast underspend.

Additional in the Early Years spend there is an underspend of £34k relating to the Disability Access Fund (DAF). In previous years DfE has agreed that any underspends are to be spent in the following year on DAF related items. It has not been confirmed yet how this underspend is to be treated in the new year.

There is an underspend of £18k in the Pupil Support Services area. This is due to vacant posts and the under use of agency and consultancy costs to provide the service.

The Home and Hospital service has overspent by £303k during the year. This is due to the splitting out of the Nightingale School from the service and additional costs relating to the a higher than expected number of children the are seeing. The Home and Hospital service is in the process of being reviewed and this is expected to be completed in 2019/20.

There is an underspend of £116k in the Pupil Support Services area. This is due to vacant posts and the under use of agency and consultancy costs to provide the service.

The Behaviour Support service had an underspend by £77k due to lower than expected costs in supporting pupils access vocational courses.

The management costs in the Education area were £30k underspent for the year. The underspend was mainly in running costs.

There was an overspend of £71k for various ad-hoc payments the council has made to support maintained schools and offer them support when they have issues.

There was an underspend of £45k in the Priority Schools Action Group (PSAG) funding budget.

There is an overspend of £54k relating to the Secondary School Pupil Referral income.

There was an underspend of £940k on payments made to Special School and Schools with Units during the year. The estimated numbers of places was higher than the actual number funded places. This is subsumed into the overall high needs SEN budget

SEN placements are projected to overspend by a total of £245k. The overspend is being caused by the Maintained Day (£912k), Matrix funding (£353k) and Alternative Programmes (£397k). These overspends are then offset by underspends on Independent Boarding Schools (£640k), Maintained Boarding Schools (£298k) and Independent Day (£392k). There are additionally other running cost underspends and over collection of income totalling £87k.

The SEN placement budget pressure is coming from increased pupil numbers, this is in spite of the increases in in-borough Special Education places at Bromley schools.

SEN Support for clients in Further Education Colleges has overspent by £106k this year. This is due to the costs of placing clients with Independent Further Education providers.

The DSG funded element of SEN Transport is projected to overspend by £81k due to the new routes that were established in the last year. The level of spend in this area has been lower in previous years. Due to the current funding regulations LBB are not permitted to increase this budget from the previous years allocation.

The High Needs Pre-School Service has held a number of posts vacant during the year resulting in a £126k underspend. There are not currently any plans to recruit to these posts as there is an on-going review of the service. This underspend is being offset by the loss of rental income during the year of £138k, and the pressure relating to the rental cost of the building the service is in (£40k) and is therefore causing an overall pressure of £52k.

The Sensory Support Service is overspent by £63k. This is due to staffing costs overspending by £17k and running costs (including use of agency and Business Rates) over spending by £46k

The SIPS, Outreach & Inclusion and Specialist Support Services have both underspent during the year. Most of the underspend relates to lower than expected staffing costs, but there is also a small amount that relates to running costs that have not been incurred during the year. The total of all of these underspends is a £211k. These are then being offset by an overspend in the Darrick Wood Hearing Units and the Complex Needs team (totalling £148k) to give a net underspend of £63k.

There is also a total small balance of overspends of £42k.

	<b>Variations £'000</b>	<b>High Needs £'000</b>	<b>Schools £'000</b>	<b>Early Years £'000</b>	<b>Central £'000</b>
Bulge Classes	-748	0	-748	0	0
Classroom Hire	18	0	18	0	0
Free Early Education - 2 year olds	-441	0	0	-441	0
Free Early Education - 3 & 4 year olds (Ir	120	0	0	120	0
School Nursery	-40	0	0	-40	0
DAF	-34	0	0	-34	0
Primary Support Team	-18	0	0	0	-18
Home & Hospital	303	303	0	0	0
Pupil Support Services	-116	-116	0	0	0
Behaviour Support	-77	-77	0	0	0
Education Management Costs	-30	0	0	0	-30
Schools Specific Contingencies	71	0	0	0	71
PSAG	-45	0	0	0	-45
Secondary Central - Pupil Referral	54	54	0	0	0
Payments to Special Schools	-940	-940	0	0	0
Other Small Balances	-18	0	-7	-6	-5
SEN:					
- Placements	245	245	0	0	0
- Support in FE colleges	106	106	0	0	0
- Transport	81	81	0	0	0
- High Needs Pre-school Service	52	52	0	0	0
- Sensory Support	63	63	0	0	0
- SIPS	-77	0	0	-77	0
- Darrick Wood Hearing Unit	98	98	0	0	0
- Complex Needs Team	50	50	0	0	0
- Outreach & Inclusion Service	-56	-56	0	0	0
- Early Support Programme	-78	-78	0	0	0
- Other Small SEN Balances	-24	-24	0	0	0
<b>Total</b>	<b>-1,481</b>	<b>-239</b>	<b>-737</b>	<b>-478</b>	<b>-27</b>

There will continue to be pressures in the DSG from 2019/20 onwards, especially in the High Needs Block area. More children are coming through the system which will put pressure on DSG resources. In 2018/19 DfE agreed that LBB could top slice £1m from the Schools DSG to underpin the High Needs budget. A further request was put forward to DfE for 2019/20 and this was rejected and therefore additional Council resources have been added to close the shortfall. From 2020/21 it is expected that this will no longer be available as the 'hard formula' National Funding formula kicks in and funding blocks are even more rigidly fixed.

#### **5. Other Strategic Functions - Cr £68k**

There was an underspend of £68k on the running costs during the year

#### **6. Children's Social Care - Dr £3,204k**

The outturn for the Children's Social Care Division was an overspend of £3,204k, an increase from the overspend reported for December, which was £3,051k. Despite additional funding being secured in the 2018/19 budget, continued increases in the number of children being looked after together with the cost of placements has continued to put considerable strain on the budget. Officers met to discuss ways to mitigate this and management action has helped contain the rate of the increase in the numbers.

#### **Bromley Youth Support Programme - Cr £65k**

The BYSP budget underspent by £65k, this can be analysed as follows:

- Youth Service - Dr £4k

Minor variances across the Youth Service resulted in a small overspend of £4k.

- Business Partnerships - Dr £3k

Minor variances across the Business Partnerships service resulted in a small overspend of £3k.

- Youth Offending Team - Cr £72k

Staffing underspent by £44k during a period of re-organisation which has now been completed. Additional income was also received from Health in 2018-19 which accounted for the additional underspend.

#### **Early Intervention & Family Support - Cr £192k**

There was an underspend in this area of £192k. The Children's Centres underspent by £67k on salaries and running costs and the commissioning of services for users of the centres. There was also an underspend on the Family Support and Contact Centres of £125k for salaries, premises and other running costs pending a review of the service.

#### **CLA and Care Leavers - Dr £224k**

Expenditure relating to the 'Staying Put' grant, where care leavers can remain with their foster carers after the age of 18, continues to overspend on the budget. The budget was realigned for 2018/19 within available resources, however there was an overspend of £133k as increasing number of young people choose this option at the age of 18.

Offsetting this is there was an underspend on direct accommodation support to looked after children (net of housing benefit) of £54k after allowing for an increase in the potential number of personal charges to be met by revenue.

Additionally, at year end, there has been an overspend of £145k against the budget for services for the educational support of Looked After Children (Virtual School) as statutory responsibilities have widened during the year.

#### **Fostering, Adoption and Resources - Dr £3,006k**

The budget for children's placements overspent by £3,006k this year. This amount is analysed by placement type below.

- Community Homes / Community Homes with Education - Dr £355k
- Boarding Schools - Dr £123k
- Secure Accommodation & Youth on Remand - Dr £63k
- Fostering services (IFAs) - Dr £1,132k

- Fostering services (In-house, including SGO's and Kinship) - Dr £526k
- Adoption placements - Dr £304k
- Outreach Services - Dr £552k
- Transport Costs - Cr £49k

Included in the variations above, Bromley CCG allocated funding of £500k as a contribution towards the continuing care costs of placements. An additional amount of funding of £800k has also been allocated by the CCG as a contribution to these placements as agreed for 2018/19. Should this latter amount not be agreed in future then this will have an impact on the budget in the future.

#### Referral and Assessment Service - Cr £179k

The main variance relates to services to families with No Recourse to Public Funds (NRPF) status, which underspent by £179k after allowing for additional costs for translation services. This budget had been increased in the past as numbers had risen significantly, however currently numbers are much lower, resulting in this underspend.

#### Safeguarding and Care Planning East - Cr £280k

The budget for pre-court work in preparation for care proceedings (PLO) underspent by £323k, particularly in the area of community and residential parenting assessments. Overspends of £43k were incurred in the year for additional support to families through Preventative Payments (Section 17 payments) and the use of translation services.

#### Safeguarding and Care Planning West- Dr £210k

Services for Children with Disabilities overspent by £295k this year. This is made up of an overspend of £445k in relation to Direct Payments and Care Initiatives, offset by an underspend of £5k on transport and £173k on group based short breaks. There was also an overspend of £28k for signing services for deaf children.

There were also overspends of £39k in the year for additional support to families through Preventative Payments (Section 17 payments) (Dr £39k), the use of translation services (Dr £23k) and an underspend (Cr 35k) on Nursery provisions.

A change in the provision of the short/respite breaks service at Hollybank has also realised an ongoing saving of £112k.

#### Safeguarding and Quality Improvement - Dr £480k

The variation of £480k overspend in this area relates solely to staffing and the additional cost of the annual Recruitment and Retention payments, other recruitment costs and staff travel.

### **7. Sold Services (net budgets)**

Services sold to schools are separately identified in this report to provide clarity in terms of what is being provided. These accounts are shown as memorandum items as the figures are included in the appropriate Service Area in the main report.

#### **Waiver of Financial Regulations**

The Council's Contract Procedure Rules state that where the value of a contract exceeds £50k and is to be exempt from the normal requirement to obtain competitive quotations the Chief Officer has to obtain the agreement of the Director of Corporate Services, the Director of Finance and the Director of Commissioning and (where over £100,000) approval of the Portfolio Holder and report use of this exemption to Audit Sub-Committee bi-annually. Since the last report to the Executive, there has been one waiver in the Education area with an annual value of less than £30k. In Children's Social Care there were 3 waivers agreed for placements of between £50k and £100k and 10 for more than £100k.

#### **Virements Approved to date under Director's Delegated Powers**

Details of virements actioned by Chief Officers under delegated authority under the Financial Regulations "Scheme of Virement" will be included in financial monitoring reports to the Portfolio Holder. Since the last report to Executive, there have been 2 virements 1) a virement has been actioned in Education for £35k and relates to the correction of the budget for a contract and 2) contributions from ECHS divisions to create a Customer Relations Officer as part of the Strategy, Performance and Engagement restructure for £8k. 3) Virement to CSC relating from the Programmes and Strategy Divisions to offset pressures in CSC of £250k

**Carry Forwards from 2018/19 to 2019/20****MEMBERS' APPROVAL REQUIRED****Section 1 - Grants with Explicit Right of Repayment****EDUCATION, CHILDREN & FAMILIES PORTFOLIO**

<b>2 Step Up to Social Work Cohort 6</b>	48,000
The Department of Education forward funded the initial set up costs for the new cohort of the Step Up to Social Work grant. The funding for this new cohort was agreed by Executive in February 2019 and is the continuation of a successful programme of training and developing Social Workers for Children's Social Care.	
<b>3 Reducing Parental Conflict</b>	40,100
The Department of Work and Pensions has provided funding totalling £40,100 to address local issues relating to the reduction in parental conflict. The purpose of the funding is to support the development of strategies and to purchase frontline practitioner training.	
<b>4 FGM Focused Outreach Grant</b>	10,135
Funding for locally driven Female Genital Mutilation (FGM) focussed outreach, engagement and communication. Provided by the Ministry of Housing, Communities and Local Government.	
<b>Education, Childrens and Families Portfolio - Expenditure to be carried forward</b>	<hr/> 98,235
<b>Total Grant Income</b>	<b>-98,235</b>

**Section 2 - Grants with no Explicit Right of Repayment****EDUCATION, CHILDREN & FAMILIES PORTFOLIO**

<b>10 Delivery Support Fund</b>	26,774
The Delivery Support Fund was a capital grant awarded by the DfE for the implementation of 30 hours of funded childcare for working parents for which Bromley received £69,100. To date a total of £42,326 has been spent on a range of projects to increase capacity. In an email dated 24/08/2018 the DfE advised LA's that any unspent money from the fund needs to be spent on aims that benefit 30 hours delivery or to implement necessary requirements in the IT system. The Early Years' service is seeking to purchase an IT system to support the flexibility and complexities involved in managing the 30 hours funding alongside all the existing funding streams and the process is in the final stages of writing in terms of Gateway Report for this procurement. It is therefore requested that the remainder of this grant, £26,774 is carried forward into the next financial year to be combined with the existing capital grant of £43k for the purchase of the new system. The initial start-up costs of the systems under consideration will cost from between £65k – 87k in year 1. It is hoped that the new system will be purchased for implementation later this calendar year.	
<b>11 Troubled Families Grant</b>	510,768
This grant is to fund the development of an ongoing programme to support families who have multi-faceted problems including involvement in crime and anti-social behaviour with children not in education, training or employment. This support is delivered through a number of work streams cross cutting across council departments and agencies. This sum represents the underspend in 2018-19.	
<b>12 SEND Reform Grant</b>	55,405



The 2018/19 SEND reform grant has been utilised to best effect in 18/19 and there has not been any further grant from DfE to support the SEND Reforms in 19/20. Bromley continue to drive improvements and are working at pace with a particular focus on the SEND local area inspection preparation. The inspection is anticipated to be in the next 12 months but likely within the Summer term of the 18/19 academic year. The carry forward funding is critical to staffing and urgent work that Bromley continues to require, with a clear focus on quality assurance and improvements. All remaining funding is therefore requested to be carried forward to maximise what is available as we drive improvements and continue to implement the action plan, which is scrutinised through accountability at the SEND Governance Board.

<b>13 Pathfinder Grant</b>	8,161
The funding that remains will be consolidated with the SEND Reform grant carry over to maximise resource to implement the improvements at pace, with a focus on the forthcoming SEND local area inspection planning.	
<b>14 Early Years Grant - Supporting early education of disadvantaged children</b>	14,800
The original plan for this money was to be used to support the resourcing of a project developing a bespoke software solution for the early years funding team. After extensive discussions with both BT and the current provider, SDA, it was concluded that both the development costs and the associated risks involved made the proposal unviable. Therefore the service has recently undertaken a market review of the off-the-shelf packages available.	
It is therefore proposed that this grant is carried forward into the next financial year. It will then be able to be combined with some existing funding of £43k for the purchase and start-up costs of the new digital solution. The initial start-up and first year costs of the solutions under consideration vary from £65k to £87k. Two of the packages will also require additional expenditure if the LA opts to include modules / software for producing data reports.	
<b>Education, Childrens and Families Portfolio - Expenditure to be carried forward</b>	<hr/> 615,908
<b>Total Grant Income</b>	<b>-615,908</b>

Description	2018/19 Latest Approved Budget £'000	Variation To 2018/19 Budget £'000	Potential Impact in 2019/20
Children's Social Care	34,836	3,204	The overall full year effect of the Children's Social Care overspend is £3,556k, analysed as Residential, Fostering and Adoption Dr £3,925k , Leaving Care services (inc Staying Put and Housing Benefit clients) Dr £110k, No Recourse to Public Funds Cr £187k and Parental Assessments Cr £174k, Virtual School Dr £100k, Direct Payments Dr £182k. This assumes that management action of £400k is achieved in 2019/20 and additional funding being negotiated from Bromley CCG of £500k is also received. Additionally, staffing costs are projected to be overspent by £945k due to continued high use of agency staff, however management action has been included to offset this as the department will need to manage the costs of staffing within the overall budget.
Adult Education	Cr 520	84	The pressure in the Adult Education area is being caused by the provision of non-fee paying courses as required by the community learning element of the ESFA grant. This requires us to provide provision to support vulnerable communities and any reduction in the priority area risks a reduction in the future allocation of the grant. The full year effect is projected to be £130k.

<b>Reconciliation of Final Approved Budget</b>	<b>£'000</b>
<b>Original Budget 2018/19</b>	<b>50,321</b>
<b>Contingency:</b>	
SEN Implementation Grant 2018/19	
- expenditure	189
- income	Cr 189
SEND Preparation for Employment Grant 2018/19	
- expenditure	63
- income	Cr 63
SEN Pathfinder Grant 2018/19	
- expenditure	28
- income	Cr 28
<b>Carry forwards:</b>	
SEN Implementation Grant 2016/17	
- expenditure	20
- income	Cr 20
SEN Pathfinder Grant 2016/17	
- expenditure	16
- income	Cr 16
Early Years Grant	
- expenditure	15
- income	Cr 15
School Improvement Grant	
- expenditure	47
- income	Cr 47
High Needs Strategic Planning Fund	
- expenditure	13
- income	Cr 13
Delivery Support Fund	
- expenditure	69
- income	Cr 69
Tackling Troubled Families	
- expenditure	498
- income	Cr 498
<b>Other:</b>	
Fire Risk Assessment and Cyclical Maintenance	82
Customer Relations Officer post	Cr 8
Strategic and Business Support Services restructure	Cr 7
Virement from Programmes and Strategy Divisions to Childrens Social Care	250
Merit awards	55
Revised EDT Recharge - Controllable	98
Revised EDT Recharge - Non-Controllable	Cr 98
Bromley Welcare	
- expenditure	29
- income	Cr 29
Non Recurring Expenditure (YOS)	
- expenditure	97
- income	Cr 97
Tackling Troubled Families	
- expenditure	291
- income	Cr 291
<b>Memorandum Items:</b>	
Capital Charges	51
Insurance	Cr 23
Rent income	Cr 15
Repairs & Maintenance	Cr 3
IAS19 (FRS17)	3,234
Excluded Recharges	397
<b>Final Approved Budget for 2018/19</b>	<b>54,334</b>