Variance Analysis: Select High Needs Block budgets

Appendix G

	What was budgeted			What happened during the year end			Actual vs budget		Cause of the cost variance	
	Budgeted EHCP FTE numbers	**Budget (£)**	**Budget Unit Cost (£)**	**Outturn EHCP FTE**	**£ 2026 Outturn**	**FTE Unit Cost (£)**	**Variance in numbers**	**Variance in Cost (£)**	**Volume Variance (£)**	**Price Variance (£)**
	4,669									
Mainstream Funding										
Top up: Banding	1,537	7,773,270	5,057	1,677	8,610,529	5,134	(140)	(837,259)	(708,040)	(129,219)
Top up: Exceptional		2,633,791	2,633,791	186	2,807,344	15,109	(186)	(173,553)	-	-
Targeted SEND, Costed & Specialist Provision	172	4,136,020	24,047	293	5,769,548	19,668	(121)	(1,633,528)	-	-
OLA Top up: Banding or equivalent	60	374,667	6,244	73	686,295	9,401	(13)	(311,628)	(81,178)	(230,450)
Resourced Provision Funding										
Resourced Provision place funding:	162	1,054,333	6,508	219	1,302,167	5,946	(57)	(247,834)	(370,969)	123,135
Resourced Provision top up funding:	180	2,972,700	16,515	181	2,401,015	25,237	-	571,685	-	-
Independent Special School Placements	261	19,356,405	74,162	307	19,677,845	64,097	(46)	(321,440)	(3,411,474)	3,090,034
CiC Education Placements	20	2,162,867	108,143	18	2,610,078	145,004	2	(447,211)	216,287	(663,498)
Specialist Post 16 Institution Placements	106	6,441,796	60,772	128	7,430,604	58,129	(22)	(988,808)	(1,326,645)	337,837
Independent school Placements	17	419,144	24,656	21	424,781	20,554	(4)	(5,637)	(90,404)	84,768
Special Schools										
Special School place funding:	981	9,806,666	10,000	975	9,747,977	10,000	6	58,689	58,690	(1)
Special School top up funding:	1,015	17,395,484	17,138	847	15,404,168	18,181	168	1,991,316	2,874,293	(882,977)
Special School exceptional top up funding:	90	1,258,531	13,984	96	1,136,906	11,832	(6)	121,625	-	-
Other Local Authority Special School funding:	115	2,317,792	20,155	114	2,649,627	23,242	1	(331,835)	20,155	(351,990)
Coombe House Placements	**152**	**8,136,000**	**53,526**	**133**	**8,239,824**	**61,954**	**19**	**(103,824)**	**1,017,000**	**(1,120,882)**
Further Education Placements and top up	**880**	**5,067,191**	**5,758**	**931**	**5,147,309**	**5,540**	**(51)**	**(80,118)**	**(293,667)**	**203,549**
Learning Centre / AP	**134**	**8,553,710**	**63,834**	**149**	**8,627,379**	**57,902**				
Learning Centre place funding:	311	3,086,667	9,925	315	3,086,667	9,799	-	-	**(39,700)**	**39,700**
Learning Centre top up funding:	221	5,467,043	24,738	529	5,540,712	10,474	(309)	(73,669)	**(7,619,227)**	**7,545,558**
Learning Centre exceptional funding:	-	-	-	-	-	-	-	-	-	-
Other AP	-	-	-	-	-	-	-	-	-	-
Other	54	9,880,539			**11,689,417**		54	(1,808,878)	-	-
Pre-School Groups		567,967			**208,682**		-	359,285	-	-
TPG/TPECG		800,160			**599,263**		-	200,897	-	-
SEN Support Service Trading		-					-	-	-	-
Enhanced Health contributions		-					-	-	-	-
Recharges		206,926			**206,926**		-	-	-	-
		111,315,959			115,377,684			(4,061,726)		
		(60,208,139)			(60,208,139)			-		
		51,107,820			**55,169,545**			**(4,061,726)**		
		(51,107,820)			(55,169,545)					