



WORCESTERSHIRE CHILDREN FIRST FINANCIAL STATEMENTS

2023-2024

COMPANY INFORMATION

Directors

Rob Morrison
Tina Russell (resigned on 30 June 2024)
Mel Barnett
Phil Rook (resigned 30 June 2023)
Chris Bird (appointed 1 July 2023)
Emma Brittain
Sarah Wilkins
Adam Johnston
Marcus Hart
Andrew Spice (resigned 30 June 2024)
Sally Taylor
Claire Burgess
Gareth Moss
David Chambers (appointed 31 May 2024)
Tracey Onslow-Fage (resigned 31 May 2024)

Company number

11447965

Registered office

County Hall
Spetchley Road
Worcester
United Kingdom
WR5 2NP

Independent Auditor

Grant Thornton
17th Floor
103 Colmore Row
Birmingham
B3 3AG



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Overview

2023-24 was the fourth full year of Worcestershire Children First (WCF) delivering children's services across the county of Worcestershire. These services include Early Help and Support to Children in Need, Children's Social Care and Safeguarding, Through Care Services for Looked After Children and Care Leavers, 0 – 25 All-Age Disability service, SEND services, Education Improvement and Learning and Achievement services. In 2023-24, Home to School Transport services transferred from WCF back to Worcestershire County Council (WCC).

WCF has an independently registered Fostering Agency providing foster care placements to children in care and we have an independently registered Adoption and Permanency service that works alongside our regional adoption agency "Adoption Central England" whose focus is to ensure we achieve timely permanency for children who have entered the care system.

The company is 100% owned by Worcestershire County Council and delivers its children's services on behalf of the local authority, working with partners across the county to ensure children, young people and families receive the best possible services.

In November 2021 the Department for Education, confirmed revocation of the Statutory Direction and moved out a "support and supervision" phase which the DfE ceased in June 2022. This was a result of significant hard work and improvement since Ofsted's 2016 inspection and the sustained timeliness and quality of work and achieved outcome for children and young people.

In May 2023, we welcomed Ofsted for a full inspection of our Children's Services and the overall effectiveness of our service was rated as 'Good', a huge achievement for the Company and a testament to the way in which we have kept our vision and values for children and families at the forefront of our work, even throughout the pandemic and increasing demand for our services.

It has been a challenging year in terms of the financial challenges, driven by national pressures in the market for Children's placements. The demand for support, protection and care continues to be high, with rising numbers of children seeking additional support through education, health and care plans and those needing to be supported, protected and cared for in the absence of family. Workforce challenges in some key roles have meant we have had to be innovative and creative.

We have met these challenges head on and have maintained 90% permanency in our staff across WCF, with 88% permanency in qualified social work roles and 98% in our management roles.



We have been successful in recruitment to some very hard to recruit roles in SEND and in Social Care and we are committed to a successful transfer back into the Council of our staff and services with an ambition to have no detriment to service delivery.

We have made recognised progress against our SEND Accelerated Action Plan, and Delivering Better Value in SEND programme, and we have continued to be a high performing service against our social care and safeguarding statutory Key Performance Indicators.

Worcestershire Children First's turnover including bank interest in 2023-24 was £149.2m, in 2022-23 turnover was £150.0m. A Service Delivery Contract regulates the way in which that the Council manage WCF, including 19 detailed schedules. Worcestershire County Council is contracted to provide support services to WCF, the value of this contract was £7.5m in both 2023-24 and 2022-23.

WCF has the following main areas of service delivery.

- **Children's Social Care** - Social care services provide support to children in need of help and protection. Services include statutory assessments and care planning for children at risk of significant harm, provision for looked after children and care leavers, as well as fostering services. At any one time this area is working with c. 2,500 children and young people (including care leavers).
- **Early Years Inclusion and Place Planning Directorate** - delivers a range of services and support for statutory education and early years. This includes the coordination and administration of all mainstream admissions for children, the sufficiency forecasting and strategy planning and commissioning for school places for children including special and alternative provision, the sufficiency and commissioning of early years education and childcare. The service also provides a range of other quality and improvement services to support Schools including education safeguarding, as well as provision of the Virtual School which includes Care Leavers.
- **Early Help** - is to promote, coordinate and collaborate to ensure a good quality coherent system of preventative support and services across the children and young people's partnerships in Worcestershire. These services provide ways of identifying emerging difficulties and needs of children and families; assessing with the family what action can be taken and providing access to information, support and services to help as required.
- **All Age Disability Service including SEND** - supports Children and Young Adults up to age of 25 years who have Special Educational Needs and or Disabilities. The service is made up of the following teams. SEND Services who manage the statutory Education, Health and Care needs assessment process, Inclusion Support Services who provide advice and support for schools around improving the outcomes and meeting the need of children and young people with Special Educational Needs and Disabilities. The Children with Disabilities Social Care Team who provide services to meet the needs of children and young people who have complex disabilities and the Young Adults Team who provide services to meet the needs of children and young people between the ages of 16 - 25 yrs. who have complex disabilities.
- **Resources** - are enabling services that support children's social care and education and early help to deliver high quality services as well as enabling us to operate efficiently and effectively. These services include finance, performance, transformation, commissioning and business support, and business management services as well as several support services, such as facilities management, Human Resources and IT support, bought back from the Council.

Strategic Vision

Our vision, mission, and values define our reason for being. They are indicators of our direction of travel, to guide services and colleagues. This is particularly important for Worcestershire Children First as we represent positive change and new opportunities for colleagues and children, young people and families. We are proud to present our vision, mission and values, which build on those within Worcestershire’s Children and Young People Plan.

OUR VISION

Worcestershire to be a wonderful place for all children and young people to grow up.

WORCESTERSHIRE CHILDREN FIRST



OUR MISSION

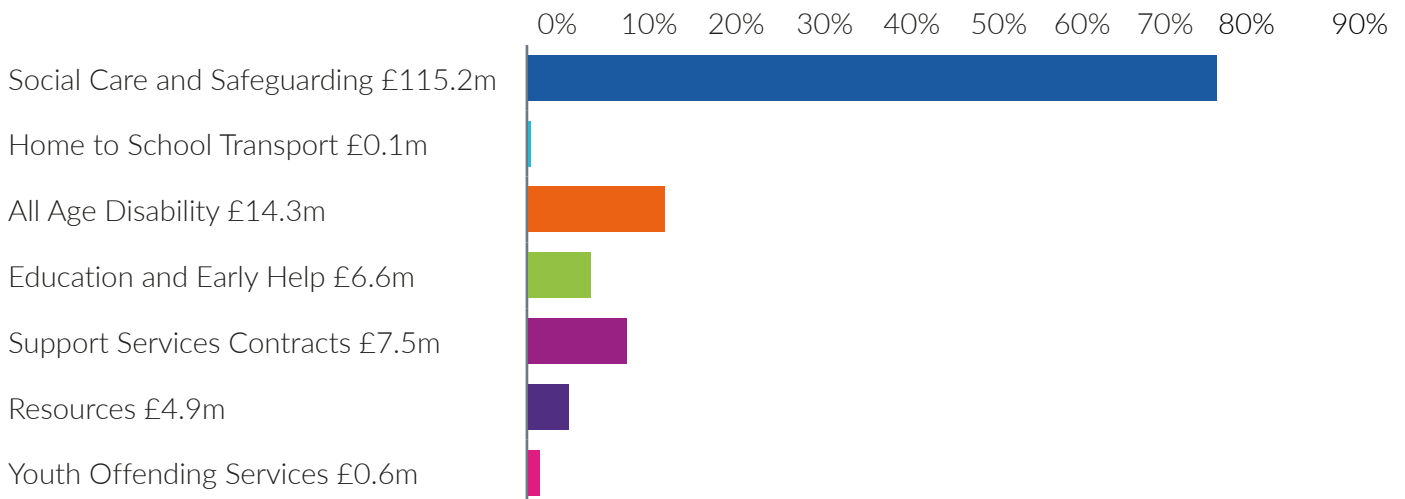
Supporting children and young people to be happy, healthy and safe.

OUR VALUES



The following chart shows the spend on services in 2023-24:

Expenditure 2023 / 24 £149.2m



Financial Management

WCF has been running for almost 5 years and has strong financial controls which are working well e.g. cash management, payments to staff and suppliers and PAYE/NI to the Inland Revenue submission of monthly VAT returns. Internal Audit is provided from the Council's internal audit function and reports to both WCF's and the Council's Audit Committees and through the production of both company and Council group audited financial statements.

As part of managing risk and volatility in Children's placements, there was an earmarked reserve of £2m set aside in the council at the end of March 2023.

This was fully utilised in 2023/24 to mitigate demand and market pressures in Children's Services. Market forces in Children's Social Care have been significant in this year, a national issue - and WCC / WCF has been no exception. Throughout the year there has been huge pressures facing the company in terms of the increases in unit cost prices, rising demand for placements and inflation that has impacted on the company's financial position, the final position for 2023-24 in terms of the WCF management accounts is an overspend £14.9m. This overspend had already been met by the council by allocation of additional funding (including the £2m dedicated risk reserve) for WCF to enable a balanced position to be reported in the financial statements.

The overall outturn position for WCF has decreased steadily from the highest forecast which was £20.0m overspend reported in Period 8. The final outturn figure of £14.9m overspend reflects significant work by the company and management actions taken to mitigate the market pressures during the year.

The WCF budget for 2024/25 includes significant investment by WCC in recognition of the national pressures in Looked After Placements. It also includes significant savings targets for WCF as part of the overall WCC net budget. WCF continually strive to manage within our allocated resources to ensure that the Company's balances are managed carefully to support the Council's future financial resilience.



Key Performance Indicators

The directors monitor the performance of the Company utilising a balanced scorecard. A range of “Key Performance Indicators” (KPI’s) including activity levels, employee absenteeism and quality measures against care standards and benchmarking with other authorities are measured through this process. This is also reported through various governance agreements with the latest financial information. The company has a Quality Assurance Board which looks at a range of information from various sources to ensure the delivery of high-quality services.

There is also a suite of contractual performance indicators as part of the contract monitoring procedures with the Council, our performance dashboard for the end of March is attached at the end of our financial statements for information.

The key performance indicators for the year ended 31 March 2024 together with comparatives for the year ended 31 March 2023 are as follows:

	2022 - 2023	2023 - 2024
	£	£
Revenue	150,047,985	148,270,608
Gross profit	7,075,173	6,560,971
Gross margin	4.72%	4.42%
Operating Profit/(Loss) (£)	(379,027)	(893,229)
Net margin	-0.25%	-0.60%
Average employee numbers	975	982

Risks and Uncertainty

The principal risk facing the Company is the requirement at all times to ensure the delivery of safe and compliant services and the associated reputational risk if the company fails to safeguard and provide high quality services to its customers. This risk is mitigated through maintaining high standard robust policies and procedures, developing strong relationships with customers and ensuring continuous investment in staff development through internally and externally provided training.

During 2024-25 WCF is expected to cease trading and for services to transfer back into WCC. This is a reflection of the success of WCF in getting Children’s Services for Worcestershire to the position of a ‘Good’ Ofsted judgement. Having achieved this and established processes to maintain the quality of services, it is felt the time is right to bring services back in-house to the County Council.

WCF/WCC are working together on the transfer programme to ensure minimal disruption to our staff, services, and stakeholders. At time of writing, the programme is on track for a 01 October 2024 transfer. Some additional assurance work has recently been undertaken at the request of the DfE and this has not resulted in any significant concerns around a safe and legal transfer, or to service delivery.

Pensions

WCF participates in the Worcestershire Pension Fund, the administering authority for the Fund is Worcestershire County Council. The Pension Fund Committee oversees the management of the Fund whilst the day to day fund administration is undertaken by a team within the administering authority.

Employer contribution rates are set every three years as a result of the actuarial valuation of the Fund required by the Regulations. The latest actuarial valuation of the Fund was carried out at 31 March 2022 and set contribution rates for the period from 1 April 2023 to 31 March 2026. Worcestershire Children First is not responsible for any past pension deficits, these remain the responsibility of Worcestershire County Council. Our contributions will either be fixed or set to be equal to the cost of future benefits. The rate determined by the actuary in 2022-23 was 18.6% and from 2023-24 onwards for three years to the 2026 is 17.1%. The slight reduction is due to the Pension Fund being fully funded.

Basis of the Preparation of the Financial Statements

The accounts have been prepared on a break-up basis on the assumption that the WCF contract will cease on 30 September 2024. It is the belief of the Board that the Company will continue to operate effectively until the date that services are formally transferred back into WCC. We continue to have healthy cash balances and good processes around cash flow, which along with our relationship with WCC will ensure that the Company is able to meet its liabilities during the forthcoming financial year.

This strategic report is only part of the company's annual accounts and a copy of these accounts and annual report are available on the Worcestershire Children First's website www.worcschildrenfirst.org.uk

The annual accounts were unqualified and under Companies Act 2006 section 496 this strategic report and directors' report were consistent with the accounts.

By order of the Board



Christopher Bird

Interim Director of Resources

Registered Address:

County Hall, Spetchley Road
Worcester, WR5 2NP

14 August 2024



Principal Activities

The directors present the annual report and audited financial statements for Worcestershire Children First (the "Company") for the period from 1 April 2023 to 31 March 2024.

The Company was incorporated on 4 July 2018 and commenced trading on 1 October 2019. The Company is a Private Limited Company by Guarantee without share capital 100% controlled by Worcestershire County Council. The Company is principally engaged in the provision of social care and Educational Services Children and Families across Worcestershire.

Results

Profit after tax for the period amounted to £1. In 2022-23 profit amounted to £1. The Company is wholly owned by Worcestershire County Council ("the Council") and under the terms of the Articles of Association there is no provision for a dividend.

Director's Indemnities

In accordance with normal commercial practice, the Company has insurance in place to protect Directors and Officers from claims arising from negligent acts, errors or omissions occurring whilst on Company business.

Streamlined Energy and Carbon Reporting (SECR)

Energy and Carbon Reporting	2022 - 2023	2023 - 2024
Energy consumption to calculate emissions (kWh)		
• Gas (kWh)	2,374,560	2,374,560
• Electricity (kWh)	754,704	754,704
• Travel (miles)	1,489,155	1,548,325
Greenhouse Gas Emission kg CO2	999,881	1,016,058
Intensity Ratio 1kg for £1 Turnover	150.07	145.93
Intensity Ratio 1kg for Child in Care	995	967

Energy Efficiency:

WCF does not own any of its buildings, therefore we have no authority to improve the energy efficiency of buildings without agreement and investment from our landlords. Neither do we have the option of changing energy supplier or tariff for the majority of our buildings. We actively encourage energy efficiency as best practice, and in the post-COVID period, more staff have been working remotely, only travelling where there is a clear business need.

Notes on methodology:

At present, WCF relies on our Corporate Landlord (Worcestershire County Council) for information around energy usage. The data set used for both energy consumption and mileage relates to the 2023 - 24 financial year. Where buildings were known to be missing from the data set, an average value of similar buildings has been added to the known data to ensure that the estimated figure includes something for all WCF buildings. Emissions from Utilities are estimated for 2023-24 at the same levels as 2022-23, as Company building usage has not changed.

Statement by the directors in performance of their statutory duties in accordance with s172(1) Companies Act 2006

Governance

WCF is controlled by Worcestershire County Council but is fully independent. The WCF Board, consisting of a chair and five Executive Directors and six non-executive directors, is responsible for setting the strategic aims of the company, overseeing the management of the business and holding the Executive Team to account. It is the responsible body for the performance of the company in terms of delivering its legal and contractual obligations and achieving outcomes for children in Worcestershire.

The Chair of the Board was independent and appointed by the Secretary of State for Education, from 1 October 2021 the Chair was employed by the company as the Statutory Direction was removed. The Board of Directors has a wide portfolio of expertise and knowledge in children's services, commercial, financial, and other disciplines. The Board provides support and challenge on the direction and strategy of the company and fulfilling its role has established the following committees Risk, Governance and Audit and Quality Assurance.

WCF's Executive Directors consist of the Chief Executive, Director Education, Early Years Improvement, Inclusion and Place Planning, Director of Early Help, Children in Need and Family Front Door, Director of Child Protection and Through Care, Director of All Age Disability and Director of Resources. The Executive provides management oversight of operational activities of the Company.

WCF produces a Business Plan each year which sets out its priorities and an Annual Report which reviews its performance against the Plan and a series of key performance indicators. The Business Plan and Annual Report are focused on delivering better outcomes for children, young people and their families.

Directors

The directors who held office during the period and up to the date of signing these financial statements were as follows:

Name:	Title:
Rob Morrison	Chairman
Tina Russell (resigned on 30 June 2024)	Chief Executive
Mel Barnett	Director of All Age Disability
Phil Rook (resigned on 30 June 2023)	Director of Resources
Chris Bird (appointed 1 July 2023)	Interim Director of Resources
Emma Brittain	Director of Early Help, Children in Need and Family Front Door
Sarah Wilkins	Director of Education and Early Years and Children with Disabilities
Adam Johnston	Director of Child Protection and Through Care
Marcus Hart	Non-Executive Director
Andrew Spice (resigned on 30 June 2024)	Non-Executive Director
Sally Taylor	Non-Executive Director
Claire Burgess	Non-Executive Director
Gareth Moss	Non-Executive Director
David Chambers (appointed 31 May 2024)	Non-Executive Director
Tracey Onslow-Fage (resigned 31 May 2024)	Non-Executive Director

Employee Involvement and Disabled Employees

The company continues to keep employees informed of matters affecting them and the financial and economic factors affecting the performance of the company. This is achieved through consultations and regular newsletters. Applications for employment by disabled persons are given full and fair consideration. In the event of employees becoming disabled, every effort is made to retrain them in order that their employment with the company may continue. It is the policy of the company that training, career development and promotion opportunities should be available to all employees.

Political contributions

The Company did not make any political donations or incur any political expenditure during the period.

Other Information

An indication of likely future developments in the business and particulars of significant events which have occurred since the end of the financial year have been included in the Strategic Report on pages 4 - 9.

Disclosure of information to Auditor

The directors who held office at the date of approval of this directors' report confirm that, so far as they are aware, there is no relevant audit information of which the Company's auditor is unaware; and directors have taken all the steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

Auditor

Pursuant to Section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and Grant Thornton LLP will therefore continue in office.

By order of the Board



Chris Bird

Interim Director of Resources

14 August 2024



STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE STRATEGIC REPORT, THE DIRECTORS' REPORT AND THE FINANCIAL STATEMENTS

The directors are responsible for preparing the Strategic Report, the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the company financial statements in accordance with UK accounting standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of their profit or loss for that period. In preparing company financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that its financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the group and to prevent and detect fraud and other irregularities.

By order of the Board



Chris Bird

Interim Director of Resources

Registered Address:

County Hall, Spetchley Road
Worcester
WR5 2NP

14 August 2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WORCESTERSHIRE CHILDREN FIRST

Opinion

We have audited the financial statements of Worcestershire Children First (the 'company') for the year ended 31 March 2024, which comprise the profit and loss account and other comprehensive income, the balance sheet, the statement of changes in equity, the cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion:

- the financial statements give a true and fair view of the state of the company's affairs as at 31 March 2024 and of its profit for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- the financial statements have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter – basis of preparation of the financial statements

We draw attention to Note 1 to the financial statements titled Statement of Accounting Policies and within, sub-section 'Basis of Preparation of the Financial Statements'. As described in that note, the financial statements have been prepared on an alternative basis due to the expected end date of the contract for services with Worcestershire County Council on 30 September 2024 and subsequent transfer of services back into the Council from 1 October 2024. Accordingly, the directors have prepared the financial statements on a break-up basis. Our opinion is not modified in this respect of this matter.

Other information

The other information comprises the information included in the Financial Statements, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the Financial Statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the strategic report and the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matter on which we are required to report under the Companies Act 2006

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors

As explained more fully in the statement of directors' responsibilities set out on page xx, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- We obtained an understanding of the legal and regulatory frameworks applicable to the company in which it operates through our general sector experience and discussions with management. We determined that the following laws and regulations were most significant: FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Companies Act 2006.

- We understood how the company is complying with these legal and regulatory frameworks by making inquiries of management and those charged with governance. We enquired of management and those charged with governance whether there were any instances of non-compliance with laws and regulations, or whether they had any knowledge of actual or suspected fraud. We corroborated the results of our enquiries through our review of board and other minutes and through our legal and professional expenses review;
- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur, and the risk of material override of controls. Audit procedures performed by the team included:
 - » Identifying and assessing the design effectiveness of certain controls management has put in place to prevent and detect fraud;
 - » Challenging assumptions and judgements made by management in its significant accounting policies;
 - » Identifying and testing journal entries, with a focus on unusual journals with specific risk characteristics and large value journals;
 - » Identifying and testing related party transactions;
 - » Inspecting board and other committee minutes; and
 - » Assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it;



- The assessment of the appropriateness of the collective competence and capabilities of the engagement team. This included consideration of the engagement team's:
 - » Understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation;
 - » Knowledge of the children's services and local government sector; and
 - » Understanding of the legal and regulatory requirements specific to the company including the provisions of the applicable legislation
- The team communications in respect of potential non-compliance with relevant laws and regulations included the potential for fraud in revenue through manipulation of income and management override of controls.
- In assessing the potential risks of material misstatement, we obtained an understanding of:
 - » The company's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement; and
 - » The company's control environment, including:
 - » The policies and procedures implemented by the company to ensure compliance with the requirements of the financial reporting framework and relevant laws and regulations;
 - » The adequacy of procedures for authorisation of transactions and review of management accounts; and
 - » Procedures to ensure that possible breaches of laws and regulations are appropriately resolved.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jim McLarnon ACA

Senior Statutory Auditor

for and on behalf of Grant Thornton UK LLP

Statutory Auditor, Chartered Accountants

Birmingham

14 August 2024

PROFIT AND LOSS ACCOUNT AND OTHER COMPREHENSIVE INCOME

Profit and Loss Account and Other Comprehensive Income
For the period from 1 April 2023 to 31 March 2024
The accompanying notes form part of these financial statements

	Note	2022 - 2023	2023 - 2024
		£	£
Turnover	2	150,047,985	148,270,608
Cost of sales		(142,972,812)	(141,709,637)
Gross profit		7,075,173	6,560,971
Other operating expenses		(7,454,200)	(7,454,200)
Operating Profit/ (loss)		(379,027)	(893,229)
Interest Receivable	8	379,028	893,230
Profit before taxation		1	1
Tax on profit on ordinary activities	9	0	0
Profit for the Financial Year		1	1
Total Comprehensive income for the period		1	1



BALANCE SHEET

Worcestershire Children First
Balance Sheet as at 31st March 2024
The accompanying notes form part of these financial statements

	Note	2022 - 2023		2023 - 2024	
		£	£	£	£
Current Assets					
Debtors	11	4,357,371		7,255,776	
Cash at bank and in hand	12	11,277,018		10,873,327	
		15,634,389		18,129,103	
Liabilities					
Creditors; amounts falling due within one year	13	(14,494,662)		(16,989,376)	
Provisions		0		0	
		(14,494,662)		(16,989,376)	
Net Current Assets			1,139,727		1,139,728
Net Assets			1,139,727		1,139,728
Capital and Reserves					
Retained Earnings			1,139,727		1,139,728
Equity			1,139,727		1,139,728

These financial statements were reviewed and approved by the Board of Directors on 13 August 2024, who agreed to delegate final sign-off to the Chief Executive and Interim Director of Resources upon completion of the External Audit. The Chief Executive and Interim Director of Resources approved the financial statements on behalf of the board on 14 August 2024.



Chris Bird
Interim Director of Resources
Worcestershire Children First - Company Number 11447965

STATEMENT OF CHANGES IN EQUITY

Consolidated Statement of Changes in Equity for the period from 1 April 2023 to 31 March 2024 The accompanying notes form part of these financial statements

	Company	
	Retained Earnings	Total Equity
	£	£
Balance at 1 April 2023	1,139,727	1,139,727
Total comprehensive income for the period		
Profit	1	1
Other Comprehensive Income	0	0
Total comprehensive income for the period	1	1
Balance at 31 March 2024	1,139,728	1,139,728

Consolidated Statement of Changes in Equity for the period from 1 April 2022 to 31 March 2023

	Company	
	Retained Earnings	Total Equity
	£	£
Balance at 1 April 2022	1,139,726	1,139,726
Total comprehensive income for the period		
Profit	1	1
Other Comprehensive Income	0	0
Total comprehensive income for the period	50,770	50,770
Balance at 31 March 2023	1,139,727	1,139,727

CASH FLOW STATEMENT

Cash flow Statement
for the period from 1 April 2023 to 31 March 2024
The accompanying notes form part of these financial statements

	2022 - 23	2023 - 24
	£	£
Cash flows from operating activities		
Profit for the period	1	1
Adjustments for:		
Interest receivable and similar income	(379,028)	(893,230)
Tax liability	0	0
(Increase) / Decrease in trade and other debtors	(790,833)	(2,898,405)
Increase / (Decrease) in trade and other creditors	(1,606,445)	2,494,714
Net cash from operating activities	(2,776,305)	(1,296,920)
Investing activities		
Interest received	379,028	893,230
Net cash from investing activities	379,028	893,230
Net increase / (decrease) in cash and cash equivalents	(2,397,276)	(403,690)
Cash and Cash equivalents at start of the period	13,674,295	11,277,019
Cash and Cash equivalents at the end of the period	11,277,019	10,873,329



Note 1. Statement of Accounting Policies

Introduction

Worcestershire Children First (WCF) is a company limited by guarantee and incorporated and domiciled in the UK. These financial statements were prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"). The presentation currency of these financial statements is sterling.

Accounting Policies

The company's parent is Worcestershire County Council which includes the company in its consolidated financial statements. The company is a qualifying entity under FRS 102 paragraphs, 1.8 to 1.12. The following exemptions available under FRS 102 in respect of certain disclosures for the parent company financial statements have been applied.

- The disclosures required by FRS 102.11 Basic Financial Instruments and FRS 102.12 Other Financial Instrument Issues in respect of financial instruments not falling within the fair value accounting rules of Paragraph 36(4) of Schedule 1.
- The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

Basis of the Preparation of the Financial Statements

In preparation of the financial statements, the Board have considered the expected end date of the contract of 30 September 2024, and the intention of Worcestershire County Council to transfer services back into the Council from 1st October 2024. The Board therefore believe that it is appropriate to prepare the financial statements on a break-up basis. WCF retains a strong cash position of £10.9m and future forecasts demonstrate that WCF has sufficient resources to meet financial liabilities as they fall due for the remainder of the contract period.

Cash and cash equivalents

Cash and cash equivalents comprise cash balances and call deposits.

Financial Instruments

Trade and other debtors are recognised initially at transaction price less attributable transaction costs. Trade and other creditors are recognised initially at transaction price plus attributable transaction costs. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses in the case of trade debtors. If the arrangement constitutes a financing transaction, for example if payment is deferred beyond normal business terms, then it is measured at the present value of future payments discounted at a market rate of instrument for a similar debt instrument.

Revenue

Revenue from the provision of services is recognised when the company can measure the reliably the percentage of completion of the transaction and it is probable that economic benefits or services potential associated with the transaction will flow to the company.

Government Grants

Government grants are included within accruals and deferred income in the balance sheet and credited to the profit and loss account over the expected useful lives of the assets to which they relate or in periods in which the related costs are incurred.

Employee Benefits

Benefits payable during employment

Short-term employee benefits are those due to be settled within 12 months of the period end, or before the main WCF contract end date. They include such benefits as wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits for current employees and are recognised as an expense in the year in which employees render service to the Company. An accrual is made for the cost of holiday entitlements (or any form of leave, e.g. time off in lieu) earned by employees but not taken before the year-end which employees can carry forward into the next financial period.

Post-employment benefits

Worcestershire Children First (WCF) is an admitted body within the Local Government Pension Scheme, a defined benefit scheme administered by Worcestershire County Council.

Defined benefit plans

The LGPS is a defined benefit statutory scheme administered in accordance with the Local Government Pension Scheme Regulations 2013, is contracted out of the State Second Pension and currently provides benefits based on career average revalued salary and length of service on retirement.

WCF's pensions are accounted for as defined contribution plans under which WCF pays fixed contributions into the Worcestershire Pension Fund. WCF has no legal or constructive obligation to pay further contributions or to make direct benefit payments to employees if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

Expenses

Operating lease

Payments (excluding costs for services and insurance) made under operating leases are recognised in the profit and loss account on a straight-line basis over the term of the lease unless the payments to the lessor are structured to increase in line with expected general inflation; in which case the payments related to the structured increases are recognised as incurred.

Provisions

A provision is recognised in the balance sheet when the Company has a present legal or constructive obligation as a result of a past event, that can be reliably measured and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date. There were no provisions at the balance sheet date.

Taxation

Tax on the profit or loss for the year comprises current and deferred tax. Tax is recognised in the profit and loss account except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case it is recognised directly in equity or other comprehensive income. Current tax is the expected tax payable or receivable on the taxable income or loss for the year, using tax rates enacted or substantively enacted at the balance sheet date, and any adjustment to tax payable in respect of previous years.

Critical Accounting Judgements and Key Sources of Estimation Uncertainty

In the application of WCF's accounting policies, management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on experience and other factors that are considered to be relevant. Actual results may differ from those estimates. The estimates and underlying assumptions are continually reviewed. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Key Sources of Estimation Uncertainty

The main assumption concerning the future, and other key sources of estimation uncertainty are assessed at the Balance Sheet date. There are no areas that are considered to be key sources of estimation and uncertainty within the current year.

Exit Packages and Termination Benefits

The financial statements include costs of exit packages for employees who have left the Company in 2023/24 and for packages which have been agreed on or before the balance sheet date where the employee will leave at a future date. The cost includes redundancy costs, costs of pension added years and any other departure costs. Termination Benefits are charged in the year in which they are paid or on an accrual basis if appropriate.

Where enhancement of retirement benefits is made the amount charged is the amount payable by the Company to the Pension Fund or pensioner in the year.

Post Balance Sheet Events

Events after the reporting period are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Financial Statement are approved. Two types of events can be identified:

- those that provide evidence of conditions that existed at the end of the reporting period – the financial statements of are adjusted to reflect such events
- those that are indicative of conditions that arose after the reporting period - the financial statements are not adjusted to reflect such events, but, where a category of events would have a material effect, disclosure is made of the nature of the events and their estimated financial effect.

Note 2. Turnover (All within UK)

	2022 - 23	2023 - 24
	£	£
Income from WCC for main contract	137,098,300	129,438,200
Income from WCC for 2021/22 Pay Award paid in March 2022	1,670,888	0
Income from WCC for 2022/23 Pay Award above budgeted 1.25%	0	521,000
Income from WCC for HTST Contribution September 2022	1,045,355	0
Income from WCC to cover overspend in 2022/23	6,601,364	0
Income from WCC to cover overspend in 2023/24	0	14,907,368
Income from WCC to cover costs of voluntary redundancies	0	1,119,544
Other Income	3,632,077	2,284,496
Total	150,047,985	148,270,608

Note 3. Segmental Reporting

Worcestershire Children First has the following Directorates:

Safeguarding and Social Care services provide support to children in need of help and protection. Services include statutory assessments and care planning for children at risk of significant harm, provision for looked after children and care leavers, as well as fostering services. At any one time this area is working with c. 2300 children and young people (including care leavers).

The purpose of **Early Help** is to promote, coordinate and collaborate to ensure a good quality coherent system of preventative support and services across the children and young people's partnerships in Worcestershire. These services provide ways of identifying emerging difficulties and needs of children and families; assessing with the family what action can be taken and providing access to information, support and services to help as required.

All Age disability Service including SEND - supports Children and Young Adults up to age of 25 years who have Special Educational Needs and or Disabilities. The service is made up of the following teams. SEND Services who manage the statutory Education, Health and Care needs assessment process, Inclusion Support Services who provide advice and support for schools around improving the outcomes and meeting the need of children and young people with Special Educational Needs and Disabilities. The Children with Disabilities Social Care Team who provide services to meet the needs of children and young people who have complex disabilities and the Young Adults Team who provide services to meet the needs of children and young people between the ages of 16 - 25 yrs. who have complex disabilities.

Early Years Inclusion and Place Planning Directorate - delivers a range of services and support for statutory education and early years. This includes the coordination and administration of all mainstream admissions for children, the sufficiency forecasting and strategy planning and commissioning for school places for children including special and alternative provision, the sufficiency and commissioning of early years education and childcare. The service also provides a range of other quality and improvement services to support Schools including education safeguarding, as well as provision of the Virtual School which includes Care Leavers

Resources are enabling services that support children's social care and education and early help to deliver high quality services as well as enabling us to operate efficiently and effectively. These services include finance, performance, transformation, commissioning and business support, and business management services as well as several support services, such as facilities management, Human Resources and IT support, bought back from the Council.

Home to School and College Transport - this Service transferred to Worcestershire County Council effective 1st April 2023.

The **Youth Offending Services** budget comprises on one single payment in respect of the Worcestershire contribution to the West Mercia Youth Justice service, which is a partnership between the Local Authorities, National Probation Service, West Mercia Police, NHS organisations across West Mercia and the Office for the West Mercia Police and Crime Commissioner.



Net Expenditure per Directorate	2022 - 23	2023 - 24
	£	£
Safeguarding and Social Care	92,668,309	115,426,367
Education, Early Years Inclusion and Place Planning	5,391,953	4,840,320
All Age Disability	11,708,201	13,007,971
Resources	11,295,903	12,204,087
Home to School and College Transport	24,844,174	-
Youth Offending Services	507,367	507,366
Contract Income	(143,699,653)	(129,438,200)
Additional Contract Income	(2,716,255)	(16,547,912)
	(1)	(1)

Note 4. Audit Fees

Fees payable to external auditor of Worcestershire Children First relating to the period of account are as follows.

Net Expenditure per Directorate	2022 - 23	2023 - 24
	£	£
Grant Thornton - External Audit Services	36,500	40,000
KPMG - Tax Compliance Services	4,500	6,605
Total	41,000	46,605



Note 5. Staff Numbers

The average number of persons employed by the Company (excluding agency) during the period was:

Net Expenditure per Directorate	2022 - 23	2023 - 24
Board and Senior Management	10	9
Social Care Directorate	590	583
Education, Early Years Inclusion and Place Planning	107	92
All Age Disability	179	205
Resources Directorate	89	93
Total	975	982

Note 6. Remuneration

There have been some changes to the Board structure during the financial year. The Director of Resources left WCF in June 2023 and an Interim Director of Resources was appointed. This role is seconded through WCC and paid via invoice.

The role of WCF Chair appears in the table below, prior to 2021-22 the role was paid directly from Department of Education. NEDS that are employed by WCC are also not included in the table as they receive no remuneration for the role from WCF.

Prior Year 2022-23 Post Holder Information	Salary	ER's NI	Expense Allowances	Pensions Contributions	Total Remuneration
	£	£	£	£	£
Chief Executive	141,235	19,235	180	26,450	187,100
Director of Resources	96,283	12,654	0	18,047	126,984
Director of Education and Early Help, Inclusion and PP	94,538	12,401	13	17,720	124,672
Director of CIN & Early Help	94,538	12,401	195	17,720	124,853
Director of Child Protection and LAC	94,538	12,401	0	0	106,939
Director of All Age Disability	71,556	9,210	0	13,416	94,182
Chairman **	16,800	1,119	0	0	17,919
Non Executive Director	6,000	0	0	0	6,000
Non Executive Director	6,000	0	0	0	6,000
Non Executive Director	6,000	0	0	0	6,000
Total	627,488	79,421	387	93,353	800,651

2023-24 Post Holder Information	Salary	ER's NI	Expense Allowances	Pensions Contributions	Total Remuneration
	£	£	£	£	£
Chief Executive	151,276	19,621	45	25,868	196,810
Director of Resources to June 2023	21,758	2,689	0	3,721	28,168
Interim Director of Resources from 1 July 2023	51,706	0	0	0	51,706
Director of Education, EY, Inclusion and PP	100,441	12,603	0	16,983	130,027
Director of CIN and Early Help	106,296	13,443	340	17,984	138,063
Director of Child Protection and LAC	103,261	12,995	0	0	116,256
Director of All Age Disability	99,643	12,562	0	17,036	129,241
Chairman	16,800	1,063	0	0	17,863
Non Executive Director	6,000	0	0	0	6,000
Non Executive Director	6,000	0	0	0	6,000
Non Executive Director	6,000	0	0	0	6,000
Total	669,181	74,976	385	81,592	826,134

Note 7. Employee Expenses

An analysis of employee expenses incurred by Worcestershire Children First for the period is shown below.

	2022 - 23	2023 - 24
	£	£
Wages and Salaries	30,790,921	33,209,045
Agency Employees	3,047,567	3,530,580
Social Security contributions and similar taxes	3,128,990	3,270,054
Expenses related to defined benefit plans	5,619,417	5,908,929
Staff related expenses (inc. Accrued Leave)	31,135	33,834
Redundancy	40,984	756,289
Total	42,659,014	46,708,731

Note 8. Interest Receivable

An analysis of interest received during the period by Worcestershire Children First is shown below.

	2022 - 23	2023 - 24
	£	£
Bank Interest	379,028	893,230
Total	379,028	893,230

Note 9. Taxation

Analysis of the tax charges for the year are as follows:

Tax Charge Per Accounts	2022 - 23	2023 - 24
	£	£
Analysis of tax recognised in Profit and Loss Account		
Current tax	0	0
Prior Year Adjustment	0	0
UK corporation tax at 19%	0	0
Deferred Tax		
Origination and reversal of timing differences	0	0
Total deferred tax charge	0	0
Tax on profit on ordinary activities	0	0
Tax relating to other comprehensive income		
Origination and reversal of timing differences	0	0
Tax relating to other comprehensive income	0	0



Corporation Tax Payable	2022 - 23	2023 - 24
	£	£
Profit for the period	1	1
Total tax expense	0	0
Profit excluding taxation	1	1
Tax using the UK corporation tax rate of 19%	0	0
Effects of:		
Excluding Tax on Profits on Activities funded by Parent (WCC)	0	0
Expenses not deductible for tax purposes	0	0
Prior Year Adjustment	0	0
Early payment credit received from HMRC	0	0
Total tax expense included in profit or loss	0	0

The rate of corporation tax for 1 April 2023 - 31 March 2024 is 25%.



Note 10. Retirement Benefits

WCF staff are members of the LGPS pension scheme. This is a defined benefit scheme providing members with benefits related to pay and length of service. The scheme is as follows:

- The Local Government Pension Scheme (LGPS) for WCF staff, is administered by Worcestershire County Council. This is a funded scheme, meaning that WCF and the employees pay contributions into a fund, calculated at a level intended to balance the pension liabilities with investment assets.
- The LGPS is a defined benefit statutory scheme administered in accordance with the Local Government Pension Scheme Regulations 2013, is contracted out of the State Second Pension and currently provides benefits based on career average revalued salary and length of service on retirement.
- The administering authority for the Fund is Worcestershire County Council. The Pension Fund Committee oversees the management of the Fund whilst the day to day fund administration is undertaken by a team within the administering authority. Where appropriate some functions are delegated to the Fund's professional advisers.
- As administering authority to the Fund, Worcestershire County Council, after consultation with the Fund Actuary and other relevant parties, is responsible for the preparation and maintenance of the Funding Strategy Statement and the Statement of Investment Principles. These should be amended when appropriate based on the Fund's performance and funding.
- Contributions are set every three years as a result of the actuarial valuation of the Fund required by the Regulations. The actuarial valuation of the Fund was carried out as at 31 March 2022 and determined contributions for the period from 1st April 2023 to 31 March 2026.
- WCF pensions are accounted for as defined contribution plans under which WCF pays fixed contributions into the Worcestershire County Pension Fund. WCF has no legal or constructive obligation to pay further contributions or to make direct benefit payments to employees if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. Thus, the amount of the post-employment benefits received by the employee is determined by the amount of contributions paid by an entity (and perhaps also the employee) to a post-employment benefit plan or to an insurer, together with investment returns arising from the contributions. The defined benefit pension liability is therefore held on the balance sheets of Worcestershire County Council.

Note 11. Debtors

An analysis of amounts due to Worcestershire Children First is shown below.

	2022 - 23	2023 - 24
	£	£
HMRC in respect of VAT	434,391	1,134,344
Worcestershire County Council (inc. Prepayments)	2,019,118	4,853,666
NHS Herefordshire and Worcestershire CCG	203,082	324,580
Other Trade Receivables	2,013,153	1,811,810
Bad Debt Provision	(654,880)	(1,156,801)
Other Prepayments	342,753	288,177
Other Receivables	(246)	0
Total	4,357,371	7,255,776

Note 12. Cash and Cash Equivalents

An analysis of cash and cash equivalents for Worcestershire Children First is shown below.

	2022 - 23	2023 - 24
	£	£
Cash at Bank and in Hand	11,277,018	10,873,327
Total	11,277,018	10,873,327

Note 13. Creditors

An analysis of amounts due by Worcestershire Children First is shown below.

	2022 - 23	2023 - 24
	£	£
Worcestershire County Council (inc. RIA)	3,056,198	3,498,956
HMRC in respect of Corp. Tax	0	0
Other Trade Payables	10,262,767	12,297,692
Other Receipts in Advance	6,863	22,118
Other Payables	1,168,833	1,170,610
Total	14,494,662	16,989,376

Note 14. Provisions

As part of the preparation of the financial statements there was no need for provisions in 2022-23 or 2023-24.

	2022 - 23	2023 - 24
	£	£
Balance as at 1 April	0	0
Charge to I&E	0	0
Balance at 31 March	0	0

Note 15. Related Parties

The income received in 2023/24 has been from Worcestershire County Council who fully own the Company (WCF).

	2023 - 24 Sales to	2023-24 Purchases From
	£	£
Entities with control, joint control or significant influence		
Worcestershire County Council (Main Contract)	129,438,200	
Worcestershire County Council (23/24 overspend)	14,907,368	
Worcestershire County Council (23/24 Pay Award Funding)	521,000	
Worcestershire County Council (Voluntary Redundancy Funding)	1,119,544	
Worcestershire County Council (Support Service Agreement)		7,478,700
Worcestershire County Council (other)	444,402	398,263
	146,430,514	7,876,963
Entities with control, joint control or significant influence	Receivables outstanding	Creditors outstanding
	£	£
Worcestershire County Council	4,853,666	3,498,956
Total	4,853,666	3,498,956

	2022 - 23 Sales to	2022-23 Purchases From
	£	£
Entities with control, joint control or significant influence		
Worcestershire County Council (Main Contract)	137,098,300	
Worcestershire County Council (22/23 overspend)	6,601,264	
Worcestershire County Council (22/23 Pay Award)	1,670,888	
Worcestershire County Council (HTST overspend)	1,045,355	
Worcestershire County Council (Support Service Agreement)		7,478,700
Worcestershire County Council (other)	2,376,935	775,393
Total	148,792,842	8,254,093
Entities with control, joint control or significant influence	Receivables outstanding	Creditors outstanding
	£	£
Worcestershire County Council	2,019,118	3,056,198
Total	2,019,118	3,056,198

Note 16. Ultimate Parent Undertakings

The ultimate controlling party is Worcestershire County Council. Their address is County Hall, Spetchley Road, Worcester, Worcestershire, WR5 2NP.

APPENDIX 1: KEY PERFORMANCE INDICATORS (KPIs)

Performance Dashboard: as at 31 March 2024

Children Looked After

at month end

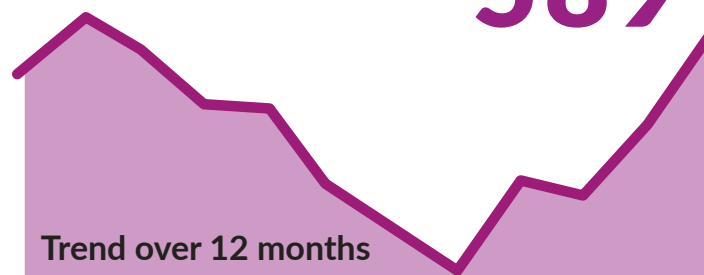
1051



Subject of Child Protection Plan

at month end

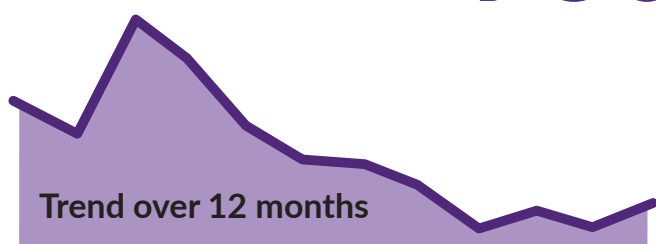
589



Children in Need

at month end

730



Children and YP with an EHCP

at month end

6,087



Indicator	This Month	KPI Status	Min. Target	Stat. Neigh.	Preceding three months		
					Feb	Jan	Dec
A: (KPI-SC1) Referrals - Level 4 decision within 24 hours	75.7	●	52.3		●	●	●
B: (KPI-SC2) S17 Assessments completed within 45 days	87.8	●	75.6	79.0	●	●	●
C: (KPI-SC3) Proportion of Children Subject to CP Plan with Plan in Place	100.0	●	80.0		●	●	●
D: (KPI-SC4) ICPCs completed within 15 days	98.8	●	67.8	78.0	●	●	●
E: (KPI-SC5) Proportion of children who became the subject of a Child Protection Plan for a second or subsequent time within 2 years	12.3	●	27.3		●	●	●
F: (KPI-SC6) RCPCs completed within timescale	98.3	●	87.9	88.0	●	●	●
G: (KPI-SC7) Proportion of children subject to a Child Protection Plan seen within 20 days	95.6	●	77.0		●	●	●

Indicator	This Month	KPI Status	Min. Target	Stat. Neigh.	Preceding three months		
					Feb	Jan	Dec
H: (KPI-SC8) % Children Looked After Reviews in timescale	97.1	●	80.9		●	●	●
I: (KPI-SC9) Looked After Children with up to date Care Plan/Pathway Plan	99.5	●	73.0		●	●	●
J: (KPI-SC10) % Looked After Children who had a visit (in person) within timescale (30 days/60 days)	90.9	●	85.0		●	●	●
K: (KPI-SC11) % Children Open for assessment or plan without an allocated worker for 5 days	0.6	●	1.0		●	●	●
L: (KPI-SC12) % of Care Leavers open to services with an up to date pathway plan (age 18-25)	84.0	●	52.4		●	●	●
M: (KPI-EH1) % of annual target reached for successful claims under the "Troubled Families" programme	89.2	●	100.0		●	●	●
N: (KPI-ED1) Percentage of EHCP requests received where review decisions have been made within 6 weeks	99.0	●	80.0		●	●	●
O: (KPI-ED2) Percentage of Education Health and Care Plan decisions made within 16 weeks	69.0	●	60.0		●	●	●
P: (KPI-ED3) Percentage of Education Health and Care Plans completed within 20 weeks	48.0	●	60.0	55.1	●	●	●
Q: (KPI-ED4) Percentage of Statutory Advice Reports (all types) for EHCP Needs Assessment submitted within 6 weeks of request sent	52.0	●	80.0		●	●	●
R: (KPI-ED6) Percentage of looked after children of school age with an up to date Personal Education Plan	100.0	●	80.0		●	●	●

Key to KPI Status

- Green - KPI is at or above target
- Amber - KPI is below target, but not for three consecutive months, so action plan not triggered
- Red - KPI is below target and has been for three consecutive months, triggering action plan

Worcestershire Children First

County Hall
Spetchley Road
Worcester
WR5 2NP

Website: www.worcschildrenfirst.org.uk

WORCESTERSHIRE
CHILDREN FIRST

