

Notice of Meeting

Schools Forum

Stuart Matthews (Academy School Representative) (Chair)
Elizabeth Savage, Academy School Representative (Vice-Chair)
Jenny Baker, Special School Representative
Sue Butler, Early Years PVI Provider
Caroline Johnson, Primary School Representative
Juanita Dunlop, Primary School Representative (Headteacher)
Trudi Sammons, Primary School Representative (Headteacher)
Keith Grainger, Secondary School Representative (Headteacher)
Tim Griffith, Academy School Representative
Grant Strudley, Academy School Representative
Gareth Croxon, Academy School Representative (Headteacher)
Katie Moore, Academy School Representative
Paul Tatum, Trades Union Representative



Also Invited:

Councillor Roy Bailey, Executive Member for Children, Young People & Learning

Thursday 20 June 2024, 4.30 pm
Zoom Meeting

Agenda

All councillors at this meeting have adopted the Mayor's Charter which fosters constructive and respectful debate.

Item	Description	Page
1.	Apologies for Absence/Substitute Members	
	To receive apologies for absence and to note the attendance of any substitute members.	
2.	Declarations of Interest	
	<p>Members are asked to declare any disclosable pecuniary or affected interests in respect of any matter to be considered at this meeting.</p> <p>Any Member with a Disclosable Pecuniary Interest in a matter should withdraw from the meeting when the matter is under consideration and should notify the Democratic Services Officer in attendance that they are withdrawing as they have such an interest. If the Disclosable Pecuniary Interest is not entered on the register of Members interests the Monitoring Officer must be notified of the interest within 28 days.</p> <p>Any Member with an affected Interest in a matter must disclose the interest to the meeting. There is no requirement to withdraw from the meeting when the interest is only an affected interest, but the Monitoring Officer should be notified of the interest, if not previously notified of it, within 28 days of the meeting.</p>	

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3.	Minutes and Matters Arising	3 - 6
	To approve as a correct record the minutes of the meeting of 7 March 2024.	
4.	Funding Arrangements for Pupils not Attending School due to Permanent Exclusions and Medical Reasons	7 - 16
	To present proposals to School's Forum for September 2024 regarding pupil-led funding factors when pupils are not attending school due to ill-health or exclusion. Reporting: Paul Clark	
5.	2023-24 Provisional Outturn on the Schools Budget and other Financial Matters	17 - 28
	To inform members of the Schools Forum of the provisional outturn on the 2023-24 Schools Budget, including the allocation of balances and use of Earmarked Reserves. These funds are ring-fenced for the support of schools and pupils. Reporting: Paul Clark	
6.	2023-24 Balances held by Maintained Schools	29 - 44
	To update members of the Schools Forum on the level of balances held as at 31 March 2024 by the 22 schools maintained by the council, how these compare to the previous financial year, and to consider whether any significant surplus balances should be subject to claw-back and re-invested within the overall Schools Budget. Reporting: Paul Clark	
7.	2023-24 Funding Allocations to Mainstream Schools from Budgets Centrally Managed by the Council	45 - 66
	To present information on the in-year allocation of funds to mainstream schools through School Specific Contingencies and other budgets that are funded from the Dedicated Schools Grant (DSG) and in the first instance centrally managed by the council. It also presents the opportunity to amend existing funding policies. These funds relate only to mainstream schools. Reporting: Paul Clark	
8.	Dates of Future Meetings	
	The next meeting of the Forum will be held at 4.30pm on Thursday 19 September.	

Sound recording, photographing, filming and use of social media is permitted. Please contact Jamie Beardsmore, 01344 352044, jamie.beardsmore@bracknell-forest.gov.uk, so that any special arrangements can be made.

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**SCHOOLS FORUM
7 MARCH 2024
4.30 - 5.40 PM**

Present:

Stuart Matthews, Academy School Representative (Chair)
Elizabeth Savage, Academy School Representative (Vice-Chair)
Jenny Baker, Special School Representative
Juanita Dunlop, Primary School Representative (Headteacher)
Trudi Sammons, Primary School Representative (Headteacher)
Keith Grainger, Secondary School Representative (Headteacher)
Tim Griffith, Academy School Representative
Grant Strudley, Academy School Representative
Gareth Croxon, Academy School Representative (Headteacher)
Katie Moore, Academy School Representative
Paul Tatum, Trades Union Representative

Observer:

Councillor Roy Bailey, Executive Member for Children, Young People & Learning (Observer)

Apologies for absence were received from:

Sue Butler, Early Years PVI Provider
Caroline Johnson, Primary School Representative

28. Apologies for Absence/Substitute Members

It was noted that Stuart Matthews had offered his apologies for the beginning of the meeting and therefore the Vice-Chair Elizabeth Savage would chair the meeting.

29. Declarations of Interest

There were no declarations of interest.

30. Minutes and Matters Arising

RESOLVED that the minutes of the meeting of the forum held on 11 January 2024 be approved as a correct record.

31. 2023 Childcare Sufficiency Assessment

The Forum received a report which sought to provide an update on the 2023 Childcare Sufficiency Assessment (CSA), which was to be submitted to the Executive Member and subsequently published on the Bracknell Forest Council Website, as required by the authority's statutory duty to secure sufficient childcare.

Due to large changes to early years funding levels, large parts of the CSA would only apply to the previous financial year and would be out of date once the new financial year began on 1 April 2024. From the 1 April work would be done to understand the

increases in demand for childcare and recruitment would take place to ensure additional capacity to carry out this work.

Arising from questions the following points was noted:

- Whilst there had been sufficient childcare places in the previous year, there were some challenges in achieving this for the upcoming year. The local authority was negotiating with providers to try and ensure sufficient provision was in place.

RESOLVED That Schools Forum **NOTES** the 2023 Childcare Sufficiency Assessment.

32. **Revisions to the Local funding agreement for funding Early Years Provision and Childcare**

The forum received a report which sought:

- Agreement on proposals for the introduction of monthly early years entitlement payments for childminders in Bracknell Forest.
- Agreement changes to the local funding agreement for funding early years provision and childcare.
- To Provide an update on the local funding agreement, essential for providers to adhere to in order to secure funding for the provision of early years entitlements (referred to locally as the Provider Agreement), which had undergone revision to align with amendments in the statutory guidance for Local Authorities, including the expansion of early years entitlements from April 2024 and the introduction of a monthly payment option for childminders.

The proposals for the introduction of monthly early years entitlement payments for childminders, stemmed from the changes to funding from 1 April. This would mean that the council's payments were the primary income source for many childminders and this sort to give childminders more stability in their income. These proposed changes had gone through an extensive consultation with childminders within the borough. It was noted childminders would retain the option to stay on their existing payment terms if they wished.

Due to changes in the early years funding, a number of changes were to be made to the provider agreement, including large changes in terminology. The primary changes were to include the new statutory requirements. Work was also ongoing with the legal team to improve the data sharing agreement with providers.

Arising from questions the following points were noted:

- There is a funding gap for childcare providers, as government entitlements are only available during term time (equivalent to 38 weeks a year) which causes some working parents to have to stretch their entitlement, over more than 38 weeks.

RESOLVED that the forum:

AGREE that in accordance with the responses to the consultation with childminders the proposals for the introduction of monthly early years payments to childminders, as set out in points 5.3 to 5.9, are implemented from April 2024.

AGREE the revised Provider Agreement for funding early years provision and childcare, as set out in points 5.10 to 5.11.

NOTE the need for additional work on data sharing between the Council and early years providers, which will be addressed via an addendum to the Provider Agreement if required.

33. **Final proposals for the 2024-25 High Needs Block Budget**

The Forum considered a report which sought agreement on the detailed budget proposals for the High Needs Block (HNB) element of the Schools Budget that are being presented now by the Council. These proposals reflected the latest spend forecasts for 2023-24 financial year together with the earlier work on the Safety Valve (SV) programme bid, for which an update on status was also provided.

The HNB is part of the dedicated schools grant and is provided to ensure funding for children with the most challenging educational needs. It was proposed that the budget for the HNB be set at £24.686m for 2024/25.

An update was provided on the progress of the Safety Valve programme which was approved by full council on 10 January and then submitted to the DfE shortly after. Confirmation had been received that the DfE had approved the Safety Valve bid and it was now awaiting approval from the treasury.

Bracknell Forest Council had also agreed funding for the new SME free school and had also submitted bids to fund 2 new secondary SRP's.

In setting the annual budget, forecasts had been provided based on the December monitoring cycle and this suggested a HNB overspend of £10.10 million, an increase of £1.62 million from when it had last been reported. It was noted that these figures were subject to change, due to the volatile costs associated and possible changes in circumstances. The amount of money budgeted for inflationary pressures was based upon a forecast of a 2.8% increase from the Bank of England.

Arising from questions the following points were made:

- The Borough Solicitor had confirmed the Safety Valve content and agreement was lawful.
- Modelling suggested there would be growth in the number of EHCP's over the next 5 years. The local authority had also committed not to put a cap on EHCP's.
- The local authority had committed to prioritising early interventions, to ensure pupil's received intervention at the earliest possible stage.
- The local plan would ensure a growth in specialist places within the borough in the next 5 years.
- In response to concerns over the number of specialist places in the short term it was confirmed that there was ongoing work with current resource providers, to ensure there was an outreach provision to ensure schools needs were met, and that the independent sector was being used to ensure the most complex needs were met and work was constantly ongoing to increase provision.
- Interim measures had been put in place to increase specialist resource provision capacity whilst building work was ongoing this included negotiating

to increase specialist places at Sandhurst prior to the build being done, ensuring all places were now available at Kings Academy.

- Work was ongoing to determine the level of funding allocated to the banding tool and the local authority would work with headteachers to ensure appropriate values underpinned this.
- A final decision had yet to be made on the closure of the Pupil Referral Unit at College Hall, if it was not closed a reduced number of places would be available at the facility.

Arising from debate the forum raised the following points:

- There were concerns about the effects of reductions in funding would have on SEN provision.
- There were concerns there could be a reduction in EHCP's, as well as children being placed in schools they would be unsuited too.
- There were concerns that whilst there were plans to create more specialist places within the borough, this would not help in the short term.

RESOLVED That the Forum **Agrees subject to Bracknell Forest Council's acceptance into the Safety Valve agreement**, that for the 2024-25 financial year:

That the Executive Member:

1. sets the total HNB Dedicated Schools Grant income at £24.686m
2. confirms the changes to relevant budgets set out in the supporting information (summarised in Table 1 and Annexes 2 and 3).

And that whilst there are not yet appropriate arrangements in place for:

1. The education of pupils with SEND
2. The use of pupil referral units and the education of children otherwise than at school

Progress is being made but we have not yet reached a point where services match demand, but all parties are aware of the issues and petitioning relevant parties for support.

RESOLVED that the Forum **NOTES** The updated forecast financial position of the HNB Budget at Table 1, which shows a forecast £5.321m overspending in 2024-25 and a £41.533m cumulative deficit on the High Needs Block as at the end of March 2026

34. **Dates of Future Meetings**

The next meeting would take place on 20 June 2024.

CHAIRMAN

To: Schools Forum
20 June 2024

Funding Arrangements for Pupils not attending school due to Permanent Exclusions and Medical Reasons

Executive Director: People

1 Purpose of Report

- 1.1 To present proposals to school's forum for September 2024 regarding pupil-led funding factors when pupils are not attending school due to ill-health or exclusion.

2 Recommendations

- 2.1 To note the intention to implement the DfE funding policy for redetermination of a school's budget following a permanent exclusion, as detailed in [section 24](#) (ESFA schools operational guide 2024 to 2025)
- 2.2 To agree to the approach for recoupment for the redirection of pupil funding for those that are unable to attend school due to medical reasons as set out in the supporting information.

3 Reasons for recommendations

- 3.1 The current circumstance is that when a child is referred into the tuition service or is permanently excluded, the school continues to receive their allocated funding and it is not redirected to their current and/or future provision.
- 3.2 By supporting the outlined recommendations, this will bring the local authority in line with the *ESFA schools revenue funding 2023 to 2024* guidance and funding considerations as described in *Arranging education for children who cannot attend school because of health needs*.

4. Alternative options considered

- 4.1 Do nothing. Continue with not receiving the recoupment

5. Supporting information

Pupil-led funding in relation to Permanent Exclusions

- 5.1 In line with the ESFA Schools Funding Regulations for 2024-25 and accompanying Operation Guidance, when a Head Teacher permanently excludes a pupil from school, Bracknell Forest Council should recoup the pupil funding from the excluding school. This relates to both maintained and academy schools and acts independently of whether a particular pupil has been on the census in the first place, and whether the school has received funding for them.
- 5.2 Bracknell Forest Council is required to calculate the in-year amount to be deducted and re-claim this from the excluding school's budget. This amount relates to the age and personal circumstance of that pupil, pro-rotta to the number of complete weeks

remaining in the financial year from the relevant date; the relevant date is from the sixth school day following the date of permanent exclusion.

- 5.3 The deduction covers the basic entitlement, and the relevant amounts for pupil-led factors, such as free school meals or English as an additional language, where the pupil attracted funding through those criteria.

Where the excluded pupil is entitled to pupil premium, funding is recouped/re-claimed on the same basis.

The following worked example from the ESFA guidance 2024/25 demonstrates how the deduction from the excluding school's budget is calculated, where the 'relevant date' is 1 October (26 weeks remaining in the financial year):

Funding formula factor	Amount
Basic entitlement	£5,022
Free school meals	£490
Free school meals Ever6	£1,200
English as an additional language	£1,585
Sub-total	£8,297
Pro-rata total for 26 weeks	£4,148.50
Deduction from excluding school's budget	£4,148.50

- 5.4 An exception will be applied to using the number of weeks remaining in the financial year where the exclusion takes place after 1 April, in a school year where the pupil would normally have left at the end of that school year. In that case, the calculation will be based just on the number of weeks left until the end of the school year.

- 5.5 Where the excluded pupil is eligible for the pupil premium, the pupil premium itself will not be recovered from the excluding school but the budget share will be adjusted for the pupil premium on the same basis as the calculations above.

Summary of note on permanent exclusions recouplement from September 2024

To note that from September 2024 that a deduction will occur for all permanently excluded pupils from the sixth day that will cover the basic entitlement, and the relevant amounts for pupil-led factors, such as free school meals or English as an additional language, where the pupil attracted funding through those criteria. Where

the excluded pupil is entitled to pupil premium, funding is recouped/re-claimed on the same basis.

Pupil-led funding in relation to pupils with medical needs

Background and Statutory Legislation

- 5.6 Section 19 of the Education Act 1996 requires local authorities to ensure arrangements are made for pupils who are unable to attend school because of ill health. When carrying out this duty due regard must be given to the statutory guidance, "Arranging education for children who cannot attend school because of health needs", DfE, 2023. In Bracknell this service is provided by the Tuition Service and schools do not contribute to the cost.
- 5.7 The guidance states that:
- Local authorities **must**:
- arrange suitable full-time education for children of compulsory school age who, because of physical or mental health illness, would not receive suitable education without such provision.
- Local authorities **should**:
- Provide such education as soon as it is clear that a child will be away from school for 15 days or more, whether consecutive or cumulative.
 - Liaise with appropriate medical professionals to ensure minimal delay in arranging appropriate provision for the child.
 - Ensure that the education children receive is of good quality, as defined in the statutory guidance Alternative Provision (2013), allows them to take appropriate qualifications, prevents them from slipping behind their peers in school and allows them to reintegrate successfully back into school as soon as possible.
- 5.8 Outlined in Section 100 of the Children and Families Act 2014, there is a duty for governing bodies of maintained schools and academies to make arrangements for supporting pupils with medical conditions. School governing bodies must ensure that school leaders consult health and social care professionals, pupils and parents to ensure that the needs of children with medical conditions are properly understood and effectively supported.

Tuition Service review and offer

- 5.9 As part of the Ofsted and CQC thematic visit on alternative provision, Bracknell Forest Council's Tuition Service was reviewed alongside other AP providers commissioned by the local authority. The report highlighted positive feedback from inspectors;

"The BFC Tuition Service, which is a relatively new venture for the local area, is seen as the way forward in pulling all the relevant agencies together. Children and young people have clear exit strategies. These are to move back to their mainstream school, transition to specialist provision, or move on to a post-16 placement."

And

“There is a clear understanding of what the service is aiming to achieve and, consequently, transitions both into and out of the service are described as being smooth and well considered.”

An example of what parents and carers state about the Tuition Service would be:

The tutor “understands him and the challenges he faces so well and the ways in which she is flexible and understanding in lessons helps him so much to achieve and to manage everything. She finds such creative ways of engaging him and we always enjoy finding out what they have been doing.”

And

The service provides “ongoing support for the tutor and for myself as we seek to help him enjoy learning, continue gaining confidence and to achieve qualifications and progress in his learning. We are so thankful to have things in place and people around us who help us support him and make him feel valued and achieve.”

- 5.10 The service offer currently comprises core subject teaching, dependent upon the pupil’s key stage. Maths, English and Science are taught by qualified teachers, AV1 Telepresence Robots (which allow access to the home-school classroom curriculum) and other online providers. Regular mentoring sessions and PSHE are also included in the timetable, along with support to build resilience and reintegration back into school/appropriate destinations.
- 5.11 There is an over-representation of children and young people who have autism mentioned as their primary need, or one of their primary needs on referral forms for The Tuition Service (37.5%). In addition, many are awaiting assessment through the Neurodevelopmental Pathway. 29% of learners supported by The Tuition Service have EHC Plans, with a further 11% with applications submitted for a Needs Assessment.
- 5.12 A significant majority of requests for support are for pupils with needs associated with anxiety (46%) and mental health (11%) which present as a barrier to accessing school. The other 11% include those with low immunity, a temporary restriction in mobility, a condition which requires ongoing hospital treatment, including post-operative recovery where school attendance is not yet appropriate.
- 5.13 11% of students have remained on the Tuition Service since they were initially referred under College Hall in 2021/2022. 20% have been with the service for less than one term, 16% for between one and two terms, and 9% for between 2 and 3 terms. The remainder have been with the service for a year or more.

The table below summarises the destinations and reasons for discharge from the service since September 2023

Destination	Number	Percentage
Mainstream school	7	37%
Specialist setting	5	26%
Alternative provision	3	16%
Deceased	1	5%
Electively Home Educated	1	5%
Hospital school	1	5%
Section 7	1	5%

Month	Referrals	Accepted	Rejected	Reintegrated	Destination
Sept	5	4	1	1	1 EHE
Oct	5	4	1	0	
Nov	1	1	0	1	1 specialist
Dec	1	1	0	5	2 specialist 1 deceased 1 Alt Prov 1 mainstream
Jan	7	6	1	2	1 hospital 1 specialist
Feb	8	5	3	3	1 Alt Prov 2 mainstream
Mar	9	6	3	4	1 prosecution 3 mainstream
Apr	2	2	0	3	1 specialist 1 Alt Prov 1 mainstream

Hospital Tuition

- 5.14 Bracknell Forest Council is also responsible for overseeing any pupil requiring education whilst an inpatient. Bracknell Forest Council is charged day rates for the educational provision received while in hospital. However, Bracknell Forest Council does not have the ability to decide on where the pupil is placed and therefore the cost and length of admission is outside of its control. Bracknell Forest Council does not currently recoup any funding from schools to offset the cost of a learner's education provision. The below shows the volatility of actual outturn over the last three years:

2021/22 - £22,700

2022/23 - £40,600

2023/24 - £4,375

Funding

- 5.15 In 2023-24 the Tuition Service received a net budget allocation of £763,180.00 from the High Needs' Block to fund staffing, travel, resources and hire of accommodation. This overspent by £424,129.99 in 2023-24. The budget is not supported with income from schools. The service is struggling to meet demand and is seeing a significant increase in referrals from schools.
- 5.16 The Safety valve review concluded that the current funding model is unsustainable and as a result have conducted organisational change and enhanced the offer to include technological solutions to enhance the breadth and depth of the curriculum offer.

Prevention and links to the SEND Strategy

- 5.17 Whilst stakeholders' express satisfaction with the quality of support and range of provision received from The Tuition Service, ultimately questions need to be asked about the increase in extended non-attendance at school, particularly related to learners with ASD, anxiety and related mental health conditions.

The Autumn Term is usually the "quieter" of the three for the Tuition Service, however, comparing the team's "active" cases over the first three months of the academic year over the last two years, highlights the extent of the pressure the team is feeling currently:

01/09/2022 – 31/12/2022 - 30 active cases finished the year with 64

01/09/2023 – 31/12/2023 - 44 active cases finishing the year (as of today) with 56

- 5.18 Timely interventions from relevant specialists, initiation of Early Help and training for schools, settings and families are key priorities highlighted in the SEND Strategy and Written Statement of Action, and Early Support and Advice Workstream. Specialist Support Managers, EPS and the Education Attendance Service are working closely with schools to identify reasons for extended non-school attendance.

Currently, the nil-cost of tuition provision for schools' questions whether this disincentivises earlier intervention and the bringing in of appropriate external specialists, such as Autism specialist teachers and EPS at the earliest opportunity.

Other LA delivery of Section 19 medical needs

- 5.19 Medical Referral Units are the more usual provider of medical needs' provision in other local authorities, alternatively services are commissioned via a local hospital school or Alternative Provision. Funding models include a mix of Dedicated School Grant budget and contributions from schools. Bracknell Forest Council does not have a hospital within the authority and the current alternative provisions do not have this expertise currently.

Proposals

- 5.20 Currently no AWPU is recouped, and no other funding follows the child while they access their provision from The Tuition Service. The proposed funding model strengthens the link between the learner and the pupil-led elements of funding.

In the new model, 100% of the AWPU will be deducted, along with the other pupil-led funding streams, including the EHC Plan top-up funding and Pupil Premium (PP) will also be required to follow the child for the period of time that the pupil is accessing their education from the 'Tuition Service'. This will be at a rate of 100% of the EHC Plan top up, if the learner has an EHC Plan and 100% of Pupil Premium. Funding will be recouped on a pro rata basis.

- 5.21 It is proposed also that funding is recouped at the same levels for the duration of their hospital stay to offset the cost of educational provision when a pupil is admitted to hospital and the local authority is charged for this. The Tuition Service is often identified as an appropriate service to support with the reintegration of students as part of the discharge planning from hospital.

Summary of proposals on medical needs from September 2024

- To seek voluntary recoupment of 100% of AWPU when a pupil receives their education from in person tuition via the BFC 'Tuition Service' and to recoup 100% of AWPU for the duration of a stay when a pupil is admitted to hospital and the local authority is charged for educational provision.
- To seek voluntary recoupment of 100% of Education Health & Care Plan top up when a pupil with an EHC Plan receives in person tuition via the BFC 'Tuition Service' or for the duration of a stay when a pupil is admitted to hospital and the local authority is charged for educational provision.
- To seek voluntary recoupment of 100% of Pupil Premium when a pupil who is eligible receives in person tuition via the BFC 'Tuition Service' or for the duration of a stay when a pupil is admitted to hospital and the local authority is charged for educational provision.

7. Consultation and Other Considerations

Legal Advice

7.1 Borough Solicitor

The relevant legal issues are addressed within the report. The LA is able under the ESFA to recoup the AWPU in respect of children and young people who have been permanently excluded and by agreement for children that are educated by the tuition service as the funding should follow the pupil.

Financial Advice

- 7.2 The proposals set out in this report ensure compliance with the current School Funding Regulations and expectations from the DfE in respect of financing the cost of permanently excluded pupils and those on medical support.

Equalities Impact Assessment

- 7.3 Equality Impact Assessments (EqIA's) are undertaken on changes to policy and decisions that could have impacts on any of the protected characteristics under the Equality Act 2010. All service areas will undertake EqIA's as appropriate for the activities within the service plans, as part of business-as-usual activity. Recognition of equality related activity is included throughout the plans for relevant activity.

Climate Change and Ecological Impacts

- 7.4 None

Health & Wellbeing Considerations

- 7.5 None

Other Consultation Responses

- 7.6 None

Contact for further information

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T0: Schools Forum
Date: 20 June 2024

**2023-24 Provisional Outturn on the Schools Budget and other
 Financial matters
 Executive Director - People**

1 Purpose of report

1.1 The purpose of this report is to inform members of the Schools Forum of the provisional outturn on the 2023-24 Schools Budget, including the allocation of balances and use of Earmarked Reserves. These funds are ring-fenced for the support of schools and pupils.

2 Executive summary

2.1 The 2023-24 draft accounts confirm that as expected, a significant overspending occurred with the whole Dedicated Schools Grant (DSG) and that it amounted to £8.827m (£6.006m in 2022-23). As expected, the most significant overspending occurred on the High Needs Block (HNB) at £9.274m (£6.294m).

2.2 The over spending on the HNB is consistent with the experience of many LAs across the county for the last few years. It is also recognised by the Department for Education (DfE) which in March 2024 agreed a bid from the council to join the Safety Valve programme, which will support structural change within the HNB and provide £16m of additional DSG income, of which the first £6.400m was received in March 2024.

2.3 Whilst the current legal framework requires accumulated HNB deficits to remain within the LA's Schools Budget, the financial responsibility of the debt remains with the Department for Education (DfE) to 31 March 2026. Responsibility for any accumulated debt after this point is expected to revert to LAs. The Council's participation in the Safety Valve programme has enabled one-off funding to be secured from the DfE to part finance a programme of activities, aimed at helping to mitigate the cost pressures over time and repay the accumulated deficit.

2.4 The overall balances currently held in the Schools Budget amount to a £16.760m deficit (was £13.170m deficit in 2022-23). This increases to a deficit of £18.062m once the earmarked surplus balances held by schools of £1.302m is excluded. When an LA has a deficit balance on its DSG account, it must be separately held in an unusable DSG Adjustment Account.

3 Recommendations

That the Schools Forum notes:

3.1 that the outturn expenditure for 2023-24, subject to audit, shows an over spending of £8.827m (paragraph 6.7);

3.2 the main reasons for budget variances (paragraph 6.9);

3.3 the cumulative £18.062m deficit balance held in the unusable DSG Adjustment Account, responsibility for which currently rests with the Department for Education to 31 March 2026 (paragraph 6.13);

3.4 the in-year funding transfers to and from Earmarked Reserves made in accordance with the relevant policies (paragraph 6.13).

4 Reasons for recommendations

4.1 The recommendations are intended to inform the Schools Forum of financial performance against budget in the 2023-24 financial year including the year end transfers to and from balances and Earmarked Reserves.

5 Alternative options considered

5.1 Not appropriate.

6 Supporting information

2023-24 Schools Budget Revenue Expenditure and Funding

6.1 The Council holds the statutory duty to set the annual Schools Budget and each February sets an initial total budget as part of the overall budget setting process. The government funds the Schools Budget through the ring-fenced Dedicated Schools Grant (DSG) and other school specific grant. The council ordinarily sets the budget based on these government grants plus other related income, such as from the Health Sector. Based on the assessed spending requirement for the year, a £7.166m in-year deficit was initially forecast.

6.2 The most significant income source to the Schools Budget is the Dedicated Schools Grant (DSG)¹ which is paid by the Department for Education (DfE). The initial approved budget included £124.270m as the estimated amount of DSG. Other grant income for maintained schools of £6.094m was also expected from the Education and Skills Funding Agency (ESFA) for sixth forms, the Pupil Premium, Primary PE and Sports activities, the Universal Infant Free School Meals initiative and the new Mainstream Schools Additional Grant. With £0.084m of other income also anticipated, there was originally expected to be £130.448m of income available to fund expenditure within the Schools Budget.

6.3 Subsequent to this decision, anticipated DSG income has been updated to reflect revised grant notifications from the DfE, including reductions arising from academy schools where the amount due from the BF Funding Formula for Schools is recouped from the council for the ESFA to directly fund relevant schools. After making the following adjustments, the final DSG allocation amounted to £76.285m:

- £47.865m deduction for academy schools.
- £0.267m reduction to HNB funding following changes to the original allocation by the ESFA where final data indicated a higher number of places purchased from providers directly funded by the ESFA, including newly converted academies at Birch Hill and Kennel Lane (£0.130m) and FE providers (£0.124m) compared to the estimate included in the original budget
- £0.147m increase to the Early Years Block, essentially to finance the cost of the free entitlement to early education and childcare. This reflects the in-year

¹ The DSG is the ring-fenced grant allocated by the DfE through a formula to LAs to fund most of their expenditure on school and education related services.

recalculation of funding by the ESFA and is generally offset by additional funding allocations to providers.

6.4 There are further budget adjustments to report:

- Additional school grants of £0.970m: £0.650m as part of the Early Years reforms; £0.429m relating to the Teachers Pay Addition Grant; with a reduction of £0.109m in sixth form grant funding. All these changes are offset by an equivalent adjustment to the associated expenditure budget and therefore have a net nil effect.
- In accordance with Local Government Accounting code of practice, where schools use their revenue funding for capital related expenditure, both the funding and spend need to be transferred to the capital accounts. The Council was notified by schools that of a total of £0.183m needed to be converted to capital through a transfer from revenue. There is a net nil effect on school budgets from this as both the funding and costs are transferred out of delegated budgets.

6.5 In accordance with DfE Funding Regulations, a number of self-balancing budget adjustments have also been made during the year to reflect the transfer of funds from centrally managed budgets to schools where they have met qualifying criteria or original estimates are revised following verified data. The most significant adjustments reflect funding for the free entitlement to early years education and childcare, changes in SEN funding for named pupils i.e. Element 3 top up funding, allocations from the Growth Fund, including Key Stage 1 Class Size Regulations, and support to schools in financial difficulty.

6.6 The net effect of the budget changes set out above is that the final net Schools Budget totalled -£0.183m, with an income budget of £83.434m, and an overall gross budget of £83.251m.

Provisional Outturn Position

6.7 The provisional final accounts for the Schools Budget, as summarised at Annex A, shows an over spending of £8.827m. These figures remain subject to change, pending external audit, although no significant movement is anticipated.

6.8 Some expenditure in the Schools Budget is ultimately financed from accumulated balances and earmarked reserves. Annex A sets out the transfers required as part of the accounts closedown process which is explained in more detail in paragraphs 6.11 to 6.13.

6.9 An explanation of the main changes (+/- £0.050m) from the approved budget plan, after transfers to or from reserves and balances are as follows.

6.10 **LA Managed Budgets:**

Schools Block: -£0.347m under spend:

- i. **Official staff absences. -£0.075m under spend.** The incidence and cost of maternity leave absence for classroom staff was lower than expected. Furthermore, none of the budget to fund staff suspensions was required.
- ii. **Under spend returned to schools. +£0.152m over spend.** Where there is an aggregate underspending on de-delegated these budgets, it is returned to maintained schools that initially funded the services through a budget top slice.
- iii. **Other Schools Block provisions and support services. -£0.330m under spend.** There was a net under spending of £0.242m in the Growth Fund in respect of funding allocations to schools experiencing significant increases in pupil numbers and additional teaching costs as a result of *Key Stage 1 maximum class size regulations* and which reflects fewer schools having numbers on roll significantly outside of the 30 per class limit. Additionally, there was a £0.050m under spending on boarding fees for children looked after in residential settings where the virtual school applied pupil premium funding.

High Needs Block. +£9.274m over spend:

Members of the Forum will be aware that budget items directly below represent the most unpredictable and volatile education budgets that the council manages. Placement requirements can change at short notice and new pressures can emerge that can together result in large movements in costs.

It is also well known that significant cost pressures are being experienced, which is a national issue, and not just limited to BF, with the number of pupils with a statement or Education Health Care Plan (EHCP)² having increased in 16% between March 2023 and March 2024 and by 28% in the last 2 years

Additionally, there is a relatively high proportion of external placements which tend to be the most expensive provisions.

These factors are the main contributors to the significant overspending being experienced.

- iv. **Delegated Special School budgets. +£0.127m over spend.** Increase in funding to Kennel Lane Special school. 4 extra BF pupils in attendance at £0.090m extra spend with £0.176m extra spend because of higher top up payments from both reviews and new placements. After deducting budget resulted in £0.127m overspend. School remains at 198 pupil capacity.
- v. **Maintained schools and academies. +£0.530m over spend.** This relates to the cost of additional Element 3 top up support i.e. individual support needs above £0.010m where these have been determined by assessment. This includes payments to BF and other LA schools including Special Resource Provisions.

Top-up funding to BF schools overspent by +£0.782m with average top up increasing by 33% to £10.3k and number of EHCPs by 18% to 461.

New and existing SRP overspent by +£0.245m, including +£0.157m from miscalculation of initial budget for RISE, plus £0.040m for uplifting top ups to a uniform £7.5k plus on-going additional support to some SRPs.

Funding for other LA schools forecast to underspend by -£0.497m. Mainly accounted for as the expected 26 FTE increase in placements from general increase in number of EHCPs did not materialise with other placement types used due to limited LA places.

² An EHCP is a legal document that describes a child or young person's special educational, health and social care needs. It explains the extra help that will be given to meet those needs and how that help will support the child or young person.

- vi. **Non-Maintained Special Schools and Colleges (INMSS). +£0.843m over spend.** The ESFA generally pay the £0.010m place cost at these institutions, with LAs paying individual support needs above this level and which reflects the support arrangements agreed for schools plus £0.010m for any additional places that are needed and have not been pre-purchased.
INMSS / FE placements were expected to reduce by around 20 FTE placements after taking account of the forecast increase in EHCPs, less the impact of savings measures, such as more SPR places and inclusion support to schools. Numbers have remained similar to last year, primarily from a shortage of local provisions, resulting in a £0.843m overspending.
- vii. **Education out of school. +£0.297m over spend.** Financial challenges at College Hall PRU remained and resulted in an over spending of £0.120m. The Home Tuition Service over spent by £0.349m through additional placements and higher cost agency workers. There were a number of under spendings against various pupil provisions and support services that amounted to -£0.172m.
- viii. **Other SEN provisions and support services. +£0.311m under spend.** The main area of overspendings amount to £0.572m on additional support for pupils with medical needs and £0.156m on the investigation and resolution of complaints. This is offset by a number of savings primarily arising from staff vacancies in the inclusion service (-£0.104m) and Traveller Education Service (-£0.086m), the range of specialist therapies as a result of staff shortages (-£0.122m), and a number of other relatively small under spendings.
- ix. **Forecast overspend in Executive approved budget. +£7.166m overspend.** In setting the budget for 2023-24, the Executive of the Council recognised a significant over spending estimated at £7.166m was unavoidable. This is shown as a negative amount as it has been added to the specific budget lines expected to overspend to ensure a realistic budget is reported against all services.

Early Years Block. -£0.075m under spend:

There are no significant budget variances to report against Early Years.

Dedicated Schools Grant. -£0.025m under spend:

There are no significant budget variances to report against the DSG.

Net over spending for the year. +£8.827m:

- x. The final outturn for the year was a £8.827m overspend which is £1.661m greater than the £7.166m deficit expected when the budget was set. This compares to a £10.090m overspend forecast from the December budget monitoring cycle. At that time it was highlighted that these are volatile, high-cost services that change at short notice and that further variances are possible with a provision of £0.573m included in the forecasts for potential changes. The final accounts reconciliation identified that a number of cost forecasts could be reduced or removed, and that there was more income from partners than expected. The provisional outturn forecast is in line with the forecasts presented to the DfE in the Council's Safety Valve bid.

Annex A sets out the full Schools Budget at a summary level, with the above notes referencing to the appropriate lines with budget variances.

Balances and reserves

- 6.11 As part of the financial planning process, there is the opportunity to establish and maintain reserves and balances. Earmarked Reserves are sums of money which have been set aside for specific purposes and the Schools Forum has agreed a number of Schools Budget reserves should be created. Each year these reserves can have funds added or deducted depending on financial performance and the purposes for which they

were created. Balances reflect year end unspent funds and can be held separately as an unring-fenced amount or are transferred to Earmarked Reserves.

- 6.12 The relevant School and Early Years Finance (England) Regulations and Regulation 30L of The Local Authorities (Capital Finance and Accounting) Regulations (the 2003 Regulations) determine the accounting treatment to be adopted by LAs with deficit balances on their Schools budget. This affects BFC and requires the establishment of a statutorily ring-fenced unusable reserve – the Dedicated Schools Grant Adjustment Account. The new accounting practice has the effect of separating schools budget deficits from the LAs general fund to confirm no liability on LAs. This arrangement has been put in place by the government for an initial period to 31 March 2026.
- 6.13 Table 1 below provides a summary of movements last year together with current balances on the earmarked reserves of which column 3 shows a total deficit of funds at 31 March 2024 of £16.760m, an increase of £6.735m compared to 2022-23 (column 2). As balances held by schools are ring-fenced for future use by schools, these are outside the DSG Adjustment Account which shows only the debt, the responsibility of which currently resides with the government. The final row (f) Table 1 shows the debt in the DSG Adjustment Account at 31 March 2023 at £18.062m.
- 6.14 Annex B provides a summary of the purpose and policy of each element of the Dedicated Schools Grant Adjustment Account together with recent levels of funds.

Table 1: Earmarked reserves and balances related to the Schools Budget

Reserve	Balance B/Forward 01-Apr-23 (1) £ 000	Year end Transfers (2) £ 000	Final Balance 31-Mar-24 (3) £ 000
<u>School Balances - Earmarked:</u>			
Primary	-1,362	366	-995
Secondary	-656	344	-311
Special	-306	306	0
College Hall PRU	16	-11	5
(a)	-2,307	1,005	-1,302
<u>Earmarked Reserves</u>			
SEN Resource Provision Reserve	-401	0	-401
New school start-up / diseconomies	-572	0	-572
School Expansion Rates Reserve (b)	-532	177	-355
SEN Strategy Reserve	-122	0	-122
EY Disability Access (c)	-17	-19	-36
Safety Valve income (d)	0	-6,400	-6,400
	-1,645	-6,241	-7,886
<u>Schools Budget General Reserve</u>			
Brought forward balance	17,121	0	17,121
2023-24 in-year over spend (e)	0	8,827	8,827
	17,121	8,827	25,948
Total reserves	13,170	3,590	16,760
Memo item: DSG Adjustment Account (f)	15,477	2,585	18,062

Note: some rows and columns may cross not tally due to rounding errors.

A number of year-end transfers, as set out in column 2 of Table 1 have been processed in accordance with the accounts closedown arrangements:

- Note a: School balances: Statutory Regulations require balances on school budgets to be earmarked to individual schools for use in a future financial year. There was an aggregate £1.005m transfer from balances during the year, the most significant element of which was the £0.293m transferred to schools that converted in-year to academies and were therefore removed from BFC accounts. Schools that remained maintained for the whole year withdrew a cumulative £0.712m during the year. A separate item on tonight's agenda provides further detail on school balances.
- Note b: School Expansion Rates Reserve: the annual review of liabilities reflects the latest in-year school rates revaluations. A number of new revaluations were completed that aggregated to increased costs of £0.117m.
- Note c: Early Years Disability Access Reserve: spend to support children with disabilities attending Early Years provisions was £0.019m below the level of grant income received.
- Note d: Safety Valve income: This agreement with the DfE will deliver £16m of additional grant funding to support the DSG adjustment account of which £6.4m was received in March 2024.
- Note e: Schools Budget General Reserve: the aggregate in-year over spending on centrally managed budgets of £8.827m has been charged here.

7 Advice received from statutory and other officers

Borough Solicitor

- 7.1 The relevant legal provisions are contained within the body of the report.

Executive Director of Resources: Finance

- 7.2 The financial implications arising from this report are set out in the supporting information. The budget variances were reviewed during the year and where appropriate, have been built into the 2024-25 budget, most notably relating to the increasing pressure on High Needs Budgets.
- 7.3 Whilst liability for the £18.062m deficit balance on the Dedicated Schools Grant Adjustment Account rests with the DfE, it is important that the council continues to work on strategies to reduce costs whilst maintaining appropriate support levels to children and young people as the liability is expected to eventually pass on to the council.

Equalities Impact Assessment

- 7.4 There are no specific impacts arising from this report.

Strategic Risk Management Issues

- 7.5 There is a risk to the Schools Budget from not having sufficient reserves to manage unforeseen in-year cost pressures. This is mitigated by holding funds in earmarked reserves and other reserves, although these are now diminishing.
- 7.6 The £18.062m deficit balance on the DSG Adjustment Account is expected to continue to rise significantly in the medium term and whilst there is government support to cover

this liability in the medium term, should the debt ultimately transfer to the council it will represent a significant risk.

Climate Change Implications

- 7.7 The recommendations from this report will have no impact on emissions of carbon dioxide as they generally relate to on activities already undertaken.

Health and wellbeing considerations

- 7.8 The recommendations from this report will have no impact on health and wellbeing as they report on activities already undertaken.

8 Consultation

- 8.1 Not applicable.

Background Papers

None

Contact for further information

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Doc. Ref

[https://bfcouncil.sharepoint.com/sites/fina/bpm/FIBPSCB-FIN9.6/Schools_Forum/\(123\)_200624/2023-24_Schools_Budget_outturn_etc.docx](https://bfcouncil.sharepoint.com/sites/fina/bpm/FIBPSCB-FIN9.6/Schools_Forum/(123)_200624/2023-24_Schools_Budget_outturn_etc.docx)

**2023-24 PROVISIONAL BUDGET MONITORING
OUTTURN STATEMENT FOR THE SCHOOLS BUDGET**

Service Area	Budget before reserves			Outturn Net Spend	Estimated Variance			Transfer to (+) / from (-) reserves	Final Budget	Final variance	Note
	Spend	Income	Net		Over spending	Under spending	Net variance				
	£000	£000	£000		£000	£000	£000				
Schools Block											
<u>Delegated and devolved funding:</u>											
Delegated Mainstream School Budgets	53,419	0	53,419	54,130	711	0	711	-711	54,130	0	
School Grant income	0	-6,414	-6,414	-6,427	0	-13	-13	0	-6,414	-13	
Schools Block	53,419	-6,414	47,005	47,703	711	-13	698	-711	47,716	-13	
<u>LA managed items:</u>											
<u>Retained de-delegated Budgets:</u>											
<i>Behaviour</i>	244	-7	237	251	48	-34	14	0	237	14	
<i>Schools in Financial Difficulty</i>	117	0	117	68	0	-49	-49	0	117	-49	
<i>Official Staff Absences</i>	301	0	301	227	0	-75	-75	0	301	-74	i
<i>English as an Additional Language</i>	123	0	123	115	17	-25	-8	0	123	-8	
<i>PRC / Licence Fees / FSM checking</i>	53	0	53	18	5	-39	-34	0	53	-35	
<i>Under spend returned to maintained schools</i>	0	0	0	152	152	0	152	0	0	152	ii
<u>Combined Service Budgets:</u>											
<i>Education Attainment and School Transport for CLA</i>	176	0	176	165	1	-12	-11	0	176	-11	
<i>Family Intervention Project / Domestic Abuse</i>	102	0	102	104	2	0	2	0	102	2	
<i>SEN Contract Management</i>	33	0	33	33	0	0	0	0	33	0	
Statutory and Regulatory Duties	466	0	466	471	5	0	5	0	466	5	
Other Schools Block provisions and support services	903	0	903	750	14	-167	-153	-177	1,080	-330	ii
LA managed items:	2,518	-7	2,511	2,354	244	-401	-157	-177	2,688	-334	
Sub total Schools Block	55,937	-6,421	49,516	50,057	955	-414	541	-888	50,404	-347	

**2023-24 PROVISIONAL BUDGET MONITORING
OUTTURN STATEMENT FOR THE SCHOOLS BUDGET**

Service Area	Budget before reserves			Outturn Net Spend	Estimated Variance			Transfer to (+) / from (-) reserves	Final Budget	Final variance	Note
	Spend	Income	Net		Over spending	Under spending	Net variance				
	£000	£000	£000		£000	£000	£000	£000	£000	£000	
High Needs Block											
Delegated Special Schools Budgets	5,478	-7	5,471	5,904	127	306	433	-306	5,777	127	iv
Maintained schools and academies	5,211	0	5,211	5,739	1,757	-1,227	530	0	5,211	530	v
Non Maintained Special Schools and Colleges	10,675	0	10,675	11,519	843	0	843	0	10,675	843	vi
Education out of school	2,784	-3	2,781	3,068	581	-295	286	11	2,770	297	vii
Other SEN provisions and support services	2,571	-68	2,503	2,815	796	-485	311	0	2,503	311	viii
Overspending anticipated in original budget	-7,166	0	-7,166	0	7,166	0	7,166	0	-7,166	7,166	ix
Sub total High Needs Block	19,553	-78	19,475	29,045	11,270	-1,701	9,569	-295	19,770	9,274	
Early Years Block											
Free entitlement to early years education	7,331	-650	6,681	6,631	1,563	-1,613	-50	19	6,662	-31	
Other Early Years provisions and support services	430	0	430	387	0	-44	-44	0	430	-44	
Sub total Early Years Block	7,761	-650	7,111	7,018	1,563	-1,657	-94	19	7,092	-75	
Dedicated Schools Grant	0	-76,285	-76,285	-76,309	0	-25	-25	0	-76,285	-25	
TOTAL - Schools Budget	83,251	-83,434	-183	9,811	13,788	-3,797	9,991	-1,164	981	8,827	

Note on Unallocated Schools Budget balance:

Revenue expenditure required to be treated as capital (RCCO)	-183	Forecast overspend in Executive approved budget	7,166
		2023-24 in-year net variance	8,827
		Variance in excess of original forecast	<u>1,661</u>
			x

See paragraph 6.9 for an explanation to the notes to variances. Note roundings may result in totals not cross checking

Breakdown of balances arising from the Dedicated Schools Grant

DSG adjustment account: £15.477m deficit

Internal Reserve	Purpose	Policy	Year-end value
SEN Resource Units	To set aside in a reserve for building adaptations to allow for the creation of SEN resource units on school sites.	To finance capital expenditure to assist with the development of local, cost effective provisions to support pupils with SEN.	March 20 £0.459m March 21 £0.459m March 22 £0.401m March 23 £0.401m March 24 £0.401m
New school start-up / diseconomies	To set aside an earmarked reserve to support the additional costs that will arise from the new school places building programme.	To help finance the diseconomy costs that will arise from new schools that will open with relatively low numbers of pupils as housing developments progress.	March 20 £0.746m March 21 £0.746m March 22 £0.746m March 23 £0.572m March 24 £0.572m
Schools Expansion Rates Reserve	To set aside an earmarked reserve for the rates costs associated with school expansions.	To help finance costs arising from the school expansion programme.	March 20 £0.364m March 21 £0.435m March 22 £0.419m March 23 £0.532m March 24 £0.355m
SEN Strategic Reserve	To set aside funding to contribution to costs arising from implementation of the SEN Strategy, assisting with the early implementation of change to improve the outcomes of children.	To help finance start-up and one-off initiatives arising from the SEN Strategy.	March 20 £0.356m March 21 £0.256m March 22 £0.192m March 23 £0.122m March 24 £0.122m

Reserve	Purpose	Policy	Year-end value
EY Disability Access Reserve	To set aside in a reserve any unspent EY Disability Access funding to facilitate use in a future year	To comply with grant conditions which require help finance disability access improvements at providers to support eligible early years pupils.	March 23 £0.017m March 24 £0.036m
Grants unapplied Reserve	To set aside in a reserve for unspent Schools Budget related grants where there are no restrictions applied to the spending from the grant awarding body.	To facilitate the transfer of unspent grant balances between financial years.	March 20 £0.003m March 21 £0.003m March 22 £0.003m March 23 £0.003m March 24 £0.003m
Schools Budget General Reserve	The Schools Budget is a ring-fenced account, fully funded by external grants, the most significant of which is the Dedicated Schools Grant. Any under or overspending remaining at the end of the financial year must be carried forward to the next year's Schools Budget.	This reserve is held for specific accounting reasons. The funds in this reserve are ring fenced and cannot be used for any other purpose than a future years' Schools Budget.	March 20 -£0.141m March 21 -£4.503m March 22 -£11.098m March 23 -£17.122m March 24 -£25,948m

Earmarked school balances:

Internal Reserve	Purpose	Policy	Year-end value
School Balances	These funds are used to support future expenditure within the Schools Budget relating to individual school balances.	Balances are permitted to be retained by Schools under the Schools Standards & Framework Act 1998. Policies are set and the reserves are managed by schools and the LA has no practical control over the level of balances.	March 20 £1.038m March 21 £2.123m March 22 £2.905m March 23 £2.307m March 24 £1.302m

(ITEM)

To: Schools Forum
Date 20 June 2024

2023-24 Balances held by maintained schools Executive Director - People

1 Purpose of report

- 1.1 This is an annual report, the purpose of which is to update members of the Schools Forum on the level of balances held as at 31 March 2024 by the 22 schools maintained by the council, how these compare to the previous financial year, and to consider whether any significant surplus balances should be subject to claw-back and re-invested within the overall Schools Budget.
- 1.2 Balances held by academy schools are not part of the council's accounts and are therefore excluded from this report. With Birch Hill Primary, St Michael's Sandhurst Primary and Kennel Lane Special School converting to an academy during the financial year, relevant data from these schools have been excluded from this report to ensure an appropriate comparison can be made to the previous financial year.

2 Executive summary

- 2.1 Overall, there was a deterioration in school balances during 2023-24 where cumulative surplus balances reduced by £0.712m to £1.302m (down 35%). At 2.7% of annual income (was 4.5% last year), average surplus balances are now just below the minimum 3% level recommended to be able to safely manage unforeseen in-year pressures.
- 2.2 There are 14 schools in surplus (was 17), within this, 3 schools (was 7) are holding significant surplus balances, all of which have provided explanations to indicate suitable plans are in place to ensure resources are being spent in a timely manner to support current pupils. No schools registered a surplus balance above the permitted limit and therefore claw-back is not proposed.
- 2.3 There are 8 schools with deficit balances (was 5), which have in total decreased by -£0.060m to £0.530m. The council and Schools Forum support schools facing financial difficulties through licensed deficit arrangements that set out medium to long term recovery plans that demonstrate that a temporarily short term over spend of annual income is recovered and a return to a surplus is achieved. An update on school licensed deficit proposals will be presented to the Forum in September.
- 2.4 Schools are also permitted to retain unspent balances arising from capital related budgets. They receive small annual budgets for capital and often need to accumulate funding from a number of years in order to fully finance projects. Capital budgets are directly funded by DfE grant and are outside the local claw-back scheme. DfE have the discretion to remove any unspent balances that remain after 3 full academic years.

3 Recommendations

That the Schools Forum notes:

3.1 The key performance information on school balances, as set out in paragraph 6.3, and in particular;

- i. Aggregate surplus balances have decreased by £0.712m to £1.302m (-35%);**
- ii. The value of surplus balances has decreased by £0.772m to £1.832m;**
- iii. The value of deficit balances has decreased by £0.060m to £0.530m which continues to require close monitoring.**
- iv. Significant surplus school balances have decreased by £0.255m to £0.341m (-43%);**
- v. At 2.7%, average balances are considered to be just below the minimum level required for working balances to safely cover unforeseen circumstances.**

That the Schools Forum agrees:

3.2 That the entire significant surplus balances held by schools up to the cap permitted in the claw-back scheme has been assigned for relevant purposes as set out in the approved scheme and should not be subject to claw-back (paragraph 6.12).

4 Reasons for recommendations

4.1 It is appropriate for the Schools Forum to be aware of, and where relevant, comment on these financial matters.

5 Alternative options considered.

5.1 Not applicable.

6 Supporting information

Calculating Statutory School Balances

6.1 The School Funding Framework provides a statutory requirement for the balance of expenditure made by each school compared to its budget share to be carried forward for use by individual governing bodies in the next financial year. This requirement is confirmed in the Scheme for Financing Schools which applies to both surplus and deficit balances and relates to all revenue funds held by schools in local authority accounts.

6.2 Attached at Annex A is a list of individual school balances as at 31 March 2024. Carry forward balances are calculated by deducting total net expenditure from new year funding and any accumulated balance, as measured through national school benchmarking data held in the Consistent Financial Reporting (CFR) framework. The percentage of carry forward is calculated against new year funding only to ensure any potential claw-back focuses on the use of new year funding only. Annex B provides a summary profile of deficit and surplus balances and movements compared to last year.

General comments on school balances

6.3 Some comments on the analysis are set out below. However, with one remaining maintained secondary school, little useful comparable information is available, and therefore most references relate to primary schools.

1. Aggregate surplus balances have decreased by -£0.712m, from £2.014m to £1.302m (reduction of -35%). This indicates a substantial transfer of one-off funds to schools to finance their spending.
2. There has been a -£0.368m decrease in aggregate surplus balances in the primary and PRU sectors (-27%) with balances held by secondary sector decreasing by -£0.344m (-53%). The difficulties experienced by primary schools in particular arise from the impact of reducing pupil numbers and rising costs that have exceeded the increase in funding provided by the government.
3. On average, at 2.7% of total budget (was 4.5%), average reserves are just above the 3% minimum level considered appropriate for sufficient working balances to cover unforeseen circumstances.
4. Within the headline average surplus balance, there are 8 schools with a deficit (was 5) and 5 schools with surpluses below the 3% (was 4) level and which may therefore struggle to manage unforeseen cost increases.
5. The average surplus balance for a primary school is -£0.050m (2.8% of budget) down from -£0.069m last year.
6. The aggregate surplus balance of -£1.302m comprises -£1.832m from surpluses (was -£2.604m) and +£0.530m in deficits (was +£0.590m).
7. The largest surplus balance held by a primary school is -£0.415m (was -£0.379m) and -£0.311m for a secondary (was -£0.656m).
8. The largest surplus balance as a percentage of budget is -14.3% (was -20.0%) and the greatest deficit is +21.1% (was +18.6%).

More information on the significant surplus balances held by schools is set out below from paragraph 6.4.

9. An update on deficit budgets and their management will be presented to the Forum in September. All schools with a deficit at the end of 2023-24 as well as any schools indicating a potential deficit for the first time in 2024-25 are in discussion with the council in respect of their budget position.

Significant surplus balances

6.4 Following consultation with schools, the Forum agreed that where significant balances are not being held for a valid purpose a claw-back scheme would be applied to remove relevant amounts for re-distribution within the Schools Budget. This was based on the position at that time where up to 40% of annual income was being held within individual school balances when in principle there is an expectation that the significant majority of annual funding should be spent on pupils in school that year and not held back unnecessarily.

6.5 Whilst there is no desire to claw-back money from schools, and that has been the case to date, there is still a responsibility to challenge those with significant surpluses as to why more is not being spent on the educational needs of pupils currently in schools. However, it does also need to be recognised that there will be circumstances that support schools building up significant surplus balances to manage future events.

6.6 Members of the Forum will recall that the main principle of the claw-back scheme is that balances in excess of 5% for secondary and 8% for primary and special schools or PRUs have been defined as significant and schools should provide information of intended use where balances exceed these levels. No explanation is required on surpluses below these thresholds.

6.7 A range of valid purposes have been agreed that permit schools to retain significant surplus balances above these threshold levels. If funds are not being held for a valid reason, then they are subject to claw-back. Furthermore, there is an absolute cap as to what can be retained, even where it relates to a valid reason. The maximum thresholds are 10% for secondary and 16% for primary and special schools or PRUs although schools can make a request to the Forum to exceed the limit, which if not agreed can be appealed to the Executive Director - People.

Annex C sets out the agreed policy for the scheme to claw-back significant surplus balances with Annex D providing specific, school by school information.

6.8 3 schools have been identified as holding a significant surplus, which is a reduction of 4 from the number at the end of 2022-23. The aggregate level of significant surplus balances amounts to -£0.341m, a decrease of -£0.255m (-42.7%).

6.9 One of these schools is Uplands Primary School which converted to an academy on the 1 June 2024 and is therefore now outside the scope of the council claw-back scheme. Taking account of this change in school status, it is not appropriate to seek an explanation to the intended use of the significant surplus balance. The impact from this is that the £0.034m significant surplus balance attributed to Uplands is removed meaning 2 schools are deemed as holding surplus balances below the permitted cap, to a value of -£0.308m.

6.10 Relevant schools holding significant surplus balances have provided headteacher certified statements that confirm that these funds are being held for valid reasons, as set out in the scheme, with around 80% profiled to be spent in the current year and 20% in future years.

6.11 In terms of the likelihood of schools completing the spend to schedule, plans have been categorised between uncommitted if governors have yet to agree the project, approved, once formally signed off by governors, and complete where spend has now been incurred. 6% of proposed spend is uncommitted, with 94% having been approved by governors.

6.12 Based on these returns, the Forum is therefore recommended to agree that no claw-back should be applied. A summary of intended use of the significant surpluses is as follows:

1. £0.286m to finance additional staff costs as schools transition to re-structures and cost reductions (74%)
2. £0.100m for capital buildings, construction and refurbishment (26%)

Note: relevant schools have indicated that £0.078m more will be spent on these items than is held on significant surpluses, with the excess being financed from within surpluses not categorised as significant.

Annex E sets out outline information on the spending intentions of schools with significant surplus balances.

- 6.13 Forum members have previously requested more information on the frequency that individual schools generate a significant surplus together with an update from those with a significant surplus in 2022-23 to confirm whether actual spending plans were completed as indicated. Annex E shows that both schools have achieved a significant surplus balance in each of the last 5 years. Over the last 5 years, 11 of the 22 maintained schools have reported significant surplus balances.
- 6.14 In terms of updating the Forum on whether the 7 schools with significant surplus balances at the end of 2022-23 were spent as intended, headteachers from all relevant schools have confirmed this to be the case. At 5 of the schools, surpluses have reduced to below the significance threshold that requires an explanation.

Capital Funding

- 6.15 Schools receive direct funding for capital projects through the DfE Devolved Formula Capital Grant (DFC).
- 6.16 DFC is provided in response to the continuing need for additional resources and must be spent on improving the condition and suitability of school accommodation as well as ICT hardware. Individual projects need to be at least £2,000 to qualify as capital related expenditure with buildings related projects needing to be approved by the council before they can proceed for reasons of health and safety. Schools can pool their funding amongst each other or add it as a contribution to projects undertaken by the Council. Funding must be spent on eligible expenditure within 3 years and one term of receipt or be returned to the DfE.
- 6.17 DFC is allocated as a specific grant through a national formula, paying a fixed lump sum of £4,000 for all schools and £11.25 per pupil for primary aged pupils, £16.88 for secondary pupils up to 15 years of age and £22.50 for post 16 aged pupils. Funding rates are unchanged from 2022-23.
- 6.18 Total funding amounted to £0.200m with the average allocation to a primary school at £8,250 and £30,426 for a secondary school.
- 6.19 As voluntary aided (VA) schools own and are responsible for the maintenance of their buildings, different arrangements are in place, outside local authority accounts, and therefore, information on the 5 VA schools in Bracknell Forest are not available for inclusion in this report.

Annex F provides a summary of individual school balances of DFC as at 31 March 2024.

6.20 Some comments on the analysis are as follows:

1. Aggregate unspent balances have decreased by 35% and now amount to £0.345m (was £0.531m). The reduction in balances reflects the large increase in 2022-23 following a late in-year additional allocation to schools of £0.356m. A significant amount of this funding rolled over in to 2023-24 and has been spent.
2. Average surplus balances held by primary schools amount to £17,633 (was £27,752 last year) with secondaries at £17,184 (down from £54,699).
3. The level of capital balances is not considered excessive as schools tend to save funds over a number of years before committing to significant projects. It does present an opportunity for schools to consider larger and more significant value projects than in the recent past.
4. All schools had at least a net nil balance at year end.
5. 2 schools are in danger of having to return unspent grant at 31 August 2024, which aggregates to £0.004m. Relevant schools have been informed of this risk to their funding.

7 Advice received from statutory and other officers

Borough Solicitor

7.1 The relevant legal provisions are contained within the body of the report.

Executive Director of Resources: Finance

7.2 The Executive Director of Resources: Finance is satisfied that no significant financial implications arise from reporting 2023-24 school balances. However, schools continue to operate in difficult financial circumstances and a number of risks exist.

Equalities Impact Assessment

7.3 There are no specific impact assessments arising from this report.

Strategic Risk Management Issues

7.4 There are no specific strategic risk management issues arising from this report.

Climate Change Implications

7.5 The recommendations from this report will have no impact on emissions of carbon dioxide as they generally relate to on activities already undertaken.

Health and wellbeing considerations

7.6 The recommendations from this report will have no impact on health and wellbeing as they report on activities already undertaken.

8 CONSULTATION

8.1 Not applicable, applying statutory regulations and approved policies.

Background Papers

None.

Contact for further information

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(01344 354054)

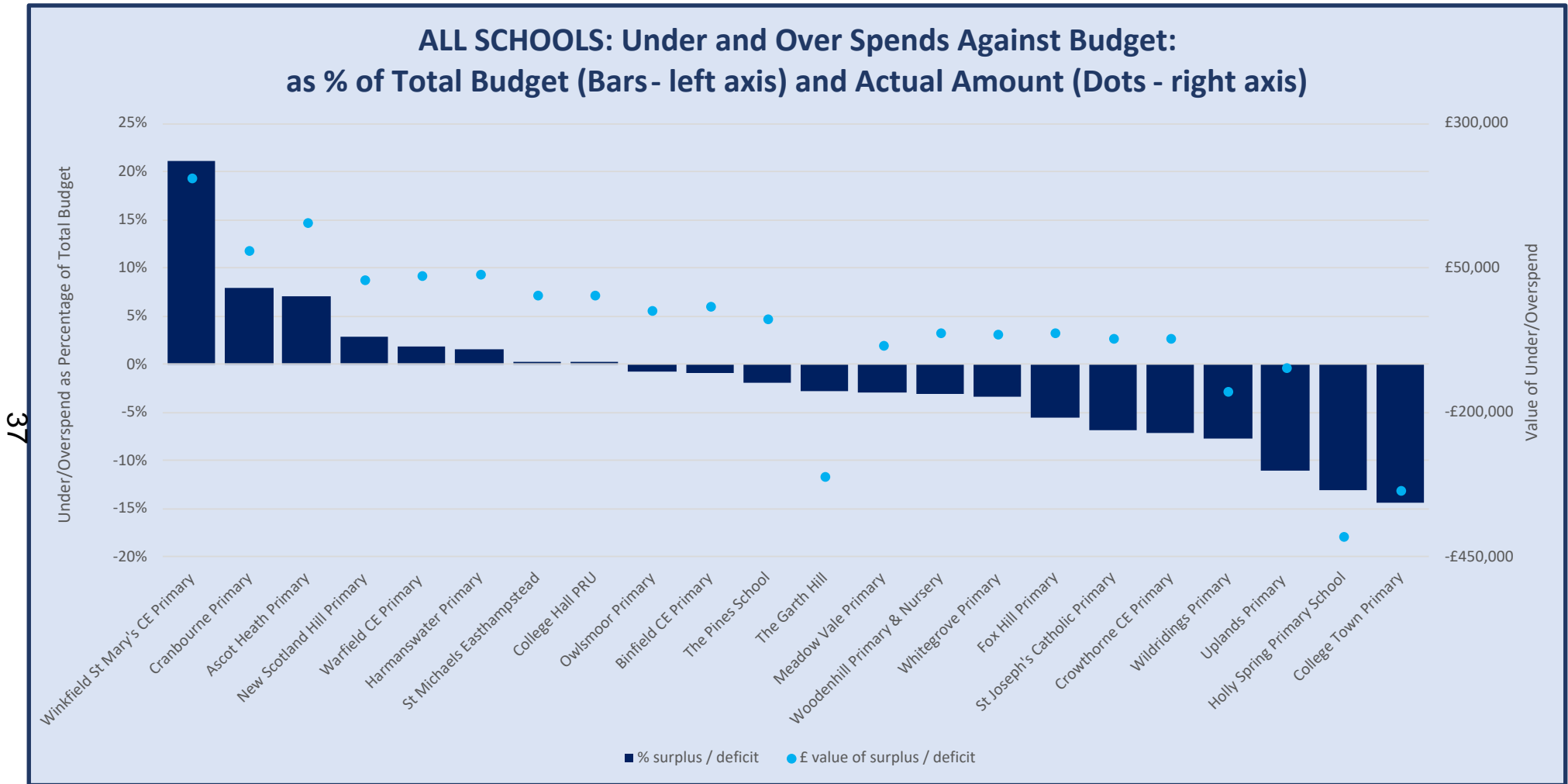
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[https://bfcouncil.sharepoint.com/sites/fina/bpm/FIBPSCB-FIN9.6/Schools_Forum/\(117\)_220623/2022-23_School_Balances.docx](https://bfcouncil.sharepoint.com/sites/fina/bpm/FIBPSCB-FIN9.6/Schools_Forum/(117)_220623/2022-23_School_Balances.docx)

2023-24 School Revenue Balances

School	2023-24 Funding (excluding brought forward)	School Balances					
		Carry Forward amount (- surplus / + deficit)	Percentage 2023-24 Funding	Change from 2022-23	Percentage of total Budget last year	Change in Percentage of total Budget	Required to submit A deficit recovery plan plan
Ascot Heath Primary	£1,808,541	£128,147	7.09%	£-194,512	18.63%	-11.54%	Yes
Binfield CE Primary	£1,824,307	£-15,495	-0.85%	£70,971	-4.91%	4.06%	
College Town Primary	£2,330,483	£-334,196	-14.34%	£-200,367	-6.41%	-7.93%	
Cranbourne Primary	£1,003,452	£80,420	8.01%	£-4,698	9.20%	-1.18%	Yes
Crowthorne CE Primary	£990,320	£-70,900	-7.16%	£119,835	-19.96%	12.80%	
Fox Hill Primary	£1,110,005	£-61,589	-5.55%	£82,630	-13.57%	8.02%	
Harmanswater Primary	£2,435,446	£39,252	1.61%	£15,874	1.04%	0.57%	
Holly Spring Primary	£3,193,180	£-415,328	-13.01%	£-36,407	-13.46%	0.46%	
Meadow Vale Primary	£2,898,307	£-84,428	-2.91%	£200,856	-9.80%	6.89%	
New Scotland Hill Primary	£1,055,849	£30,041	2.85%	£49,994	-2.07%	4.92%	
Owlsmoor Primary	£2,728,321	£-21,920	-0.80%	£100,369	-4.83%	4.02%	
The Pines School	£1,861,872	£-36,763	-1.97%	£-5,018	-1.91%	-0.06%	
St Joseph's Catholic Primary	£1,043,248	£-71,629	-6.87%	£5,908	-8.12%	1.26%	
Winkfield St Mary's CE	£972,739	£205,632	21.14%	£62,630	16.36%	4.78%	Yes
St Michaels Easthampstead	£1,057,797	£3,442	0.33%	£62,413	-5.23%	5.55%	
Uplands Primary	£1,091,944	£-121,044	-11.09%	£26,461	-14.44%	3.36%	
Warfield CE Primary	£2,076,162	£38,292	1.84%	£76,125	-1.77%	3.61%	
Whitegrove Primary	£1,919,240	£-63,827	-3.33%	£59,510	-6.81%	3.48%	
Wildridings Primary	£2,106,871	£-161,951	-7.69%	£-62,056	-5.09%	-2.59%	
Woodenhill Primary	£1,984,892	£-61,548	-3.10%	£-51,390	-0.57%	-2.53%	
College Hall PRU	£1,558,393	£4,782	0.31%	£-11,400	1.06%	-0.75%	
The Garth Hill	£10,959,276	£-311,437	-2.84%	£344,300	-6.48%	3.64%	
Total	£48,010,645	£-1,302,047	-2.71%	£712,028	-4.48%	1.77%	
Primary average	£1,774,649	£-49,770	-2.80%	NB this summary analysis excludes			
Secondary average	£10,959,276	£-311,437	-2.84%	College Hall PRU			
Primary smallest budget /highest deficit	£972,739	£205,632	21.14%				
Primary largest budget / highest surplus	£3,193,180	£-415,328	-14.34%				
Secondary largest budget / highest surplus	£10,959,276	£-311,437	-2.84%				

2023-24 School Revenue Balances – ranked by percentage of budget



Key explained:

Dark blue bars represent percentage of budget over (+) or under (-) spent. The left-hand y-axis indicates the percentage value. Light blue dots represent the cash value of deficit (+) or surplus (-). The right-hand y-axis indicates the cash value.

Summary profile of deficit and surplus school balances – All Schools

Phase	2022-23			2023-24			Change in carry forward 2022-23 to 2023-24 (+ increase / - decrease in surplus)	
	Budget for the year (excludes b/forward)	Carry Forward	Carry Forward as % of final budget	Budget for the year (excludes b/forward)	Carry Forward	Carry Forward as % of final budget		
Primary and PRU	£34,867,042	£1,358,338	3.90%	£37,051,369	£990,610	2.67%	-£367,728	-27.07%
Secondary	£10,114,410	£655,737	6.48%	£10,959,276	£311,437	2.84%	-£344,300	-52.51%
Total	£44,981,452	£2,014,075	4.48%	£48,010,645	£1,302,047	2.71%	-£712,028	-35.35%

	Analysis of net balances								
	Deficits		Surpluses					Significant Surpluses	
	Number	Largest	Number	Largest	No. 0-5% of budget	No. 5-8% of budget	No. > 8% of budget	Number	Amount
<u>2022-23</u>									
Primary and PRU	5	£322,659	16	-£378,921	6	4	6	6	-£446,726
Secondary	0	£0	1	-£655,737	0	1	0	1	-£150,016
Total	5	£590,339	17	-£2,604,414	6	5	6	7	-£596,742
<u>2023-24</u>									
Primary and PRU	8	£205,632	13	-£415,328	6	4	3	3	-£341,319
Secondary	0	£0	1	-£311,437	1	0	0	0	£0
Total	8	£530,008	14	-£1,832,055	7	4	3	3	-£341,319
<u>Change 2022-23 to 2023-24</u>									
Primary and PRU	3	-£117,027	-3	-£36,407	0	0	-3	-3	£105,407
Secondary	0	£0	0	£344,300	1	-1	0	-1	£150,016
Total	3	-£60,331	-3	£772,359	1	-1	-3	-4	£255,423

Approved scheme to control significant surplus school balances

Normal text indicates the wording for the BFC Scheme. Words in *italics* are offered as an explanation to the Scheme text and are not part of the Scheme.

Controls on surplus balances

Surplus balances held by schools as permitted under this scheme are subject to the following restrictions:

- a. the Authority shall calculate by 30 June each year the surplus balance, if any, held by each school as at the preceding 31 March. For this purpose, the balance will be the recurrent balance as defined in the Consistent Financial Reporting Framework;

Balances on Devolved Formula Capital and any other specific grant funded activities are excluded, unless allowed for in the relevant grant conditions.

- b. the Authority shall deduct from the calculated balance any amounts for which the school has a prior year commitment to pay from the surplus balance from the previous financial year;

In this context, a prior year commitment is defined as a project previously agreed with the Authority to be excluded from the claw-back calculation, for example, capital building and construction projects – see c.i to viii below for full criteria to be used to establish a valid commitment against a surplus balance.

- c. the Authority shall then deduct from the resulting sum any amounts which the governing body of the school has declared to be assigned for specific purposes permitted by the authority, and which the authority is satisfied are properly assigned. To count as properly assigned, amounts must not be retained beyond the period stipulated for the purpose in question, without the consent of the Authority. In considering whether any sums are properly assigned the Authority may also take into account any previously declared assignment of such sums but may not take any change in planned assignments to be the sole reason for considering that a sum is not properly assigned. Schools will be required to provide relevant information to support funds assigned for a specific purpose, in a format prescribed by the authority.

The criteria to consider whether sums are properly assigned are as follows:

- i. Capital building and construction projects
- ii. Furniture, IT and other one-off expenditure of a capital nature
- iii. Infrastructure, maintenance and refurbishment
- iv. Staffing remodelling and restructuring
- v. Specific curriculum resources
- vi. Balances held in respect of pupil focused extended activities
- vii. Money held to fund budget deductions known to be occurring in the next financial year e.g., fall in pupil numbers.
- viii. Balances held in respect of an activity that supports a number of other BF schools, such as one operating a school improvement and CPD service
- ix. Other high-cost activities, of a long-term nature, agreed in advance with the Executive Director responsible for schools.

The conditions outlined here are intended to ensure schools can build up reserves towards particular projects but cannot defer implementation indefinitely. A change in the plans of a school

is not allowed to be the only criterion by which a sum can be considered to be properly assigned or not. After the accounts are closed each year, the Authority will contact schools with significant surplus balances to agree whether any of the balance has been properly assigned for a specific purpose and can therefore be deducted from the claw-back calculation.

The above specified criteria have previously been approved by the Schools Forum following consultation with schools where they were supported by the vast majority of respondents.

- d. The maximum surplus that can be retained by a secondary school is 10% of the annual budget. For primary, special and Pupil Referral Units (PRUs), it is the greater of 16% or £150,000.
- e. if the result of steps a-c is a sum greater than the maximum amount specified in d, above, then the Authority shall deduct from the current year's budget share an amount equal to the excess.
- f. the calculation will be made against the final budget for the year in question i.e., after any contingency funding, significant in-year pupil growth allocation etc. The deduction will be made annually in arrears i.e., the final balance at 2011-12 calculated against the final budget for 2011-12 (known around June 2012) will be deducted at the start of the 2013-14 financial year.

This paragraph has been added to make clear that the calculation will be made against final and not initial budgets. It is also proposed to delay any claw-back for one year to allow relevant schools time to plan for the change when setting subsequent budgets.

- g. Should any school wish to retain a higher surplus than permitted in steps d-f above, the Schools Forum will consider each referral on a case-by-case basis, taking account of the merits of each individual proposal based upon the submission made by the school.
- h. An appeal against a decision by the Forum in step g. can be made to the relevant Director. The Director's determination will be final.
- i. Where, at 31 March 2014, a school holds a surplus balance in excess of steps d-f, this can be retained until 31 March 2017 without specific approval of the Forum.

Funds deriving from sources other than the Authority will be taken into account in this calculation if paid into the budget share account of the school, whether under provisions in this scheme or otherwise.

The total of any amounts deducted from schools' budget shares by the Authority under this provision are to be applied to the Schools Budget of the Authority

School Revenue Balances – Significant Surpluses

School	2023-24 Significant surplus				Previous significant surpluses (4 years)			
	Amount requiring explanation and permission (over 5% or 8%)	Amount above maximum cap	Total significant amount	Number consecutive years	2022-23	2020-21	2019-20	2018-19
Ascot Heath Primary	£0	£0	£0	0	£0	£0	£0	£0
Binfield CE Primary	£0	£0	£0	0	£0	£0	£0	£0
College Town Primary	-£147,757	£0	-£147,757	5	-£112,849	-£139,510	-£46,059	-£33,659
Cranbourne Primary	£0	£0	£0	0	£0	£0	£0	£0
Crowthorne CE Primary	£0	£0	£0	0	-£51,585	£0	£0	£0
Fox Hill Primary	£0	£0	£0	0	-£21,315	£0	£0	£0
Harmanswater Primary	£0	£0	£0	0	£0	£0	£0	£0
Holly Spring Primary	-£159,874	£0	-£159,874	5	-£54,727	-£118,078	-£66,968	-£86,315
Meadow Vale Primary	£0	£0	£0	0	-£71,954	-£7,568	£0	-£218,357
New Scotland Hill Primary	£0	£0	£0	0	£0	£0	£0	£0
Owlsmoor Primary	£0	£0	£0	0	-£149,521	-£13,010	£0	£0
The Pines School	£0	£0	£0	0	£0	£0	£0	£0
St Joseph's Catholic Primary	£0	£0	£0	0	£0	£0	-£1,650	-£7,511
Winkfield St Mary's CE Primary	£0	£0	£0	0	£0	£0	£0	£0
St Michaels Easthampstead	£0	£0	£0	0	£0	-£14,069	£0	-£32,273
Uplands Primary	-£33,688	£0	-£33,688	5	-£111,090	-£125,234	-£22,700	-£26,330
Warfield CE Primary	£0	£0	£0	0	£0	£0	£0	£0
Whitegrove Primary	£0	£0	£0	0	£0	-£5,641	-£75,466	-£93,006
Wildridings Primary	£0	£0	£0	0	£0	-£29,142	£0	£0
Woodenhill Primary & Nursery	£0	£0	£0	0	£0	£0	£0	£0
College Hall PRU	£0	£0	£0	0	£0	£0	£0	£0
The Garth Hill	£0	£0	£0	0	£0	£0	£0	£0
Total	-£341,319	£0	-£341,319		-£573,041	-£452,252	-£212,843	-£497,451
Number	3	0	3		7	8	5	0

Analysis of significant school surplus balances

School	Type of spend			Spend by year (finish date)		
	Uncomm -itted	Approved	Complete	2024-25	2025-26	2026-27 onwards
<u>College Town Primary (14.3% surplus - £147,757 significant)</u>						
1. Teacher & Pupil Laptop replacement. Total estimate £15,000		£15,000		£15,000		
2. Toilet refurbishment in Nursery & Reception.		£52,000		£52,000		
3. Hall Floor Refurbishment.	£11,000			£11,000		
4. Foyer Carpet Replacement.	£5,000			£5,000		
5. Admin Office Refurbishment.		£10,000		£10,000		
6. Classroom Carpet Replacement.	£7,500			£7,500		
7. Due to unforeseen staffing shortages coupled with exceptionally high level of maternity leave in 2023-24, the leadership team spent a majority of their time in class, with the Headteacher covering the SBM role which impacted significantly on the further development of teaching and learning. New structure in place for 2024-25 to free up leadership team.		£47,800		£47,800		
Total accounted for	£23,500	£124,800		£148,300		
<u>Holly Spring Primary (13% surplus - £159,874 significant)</u>						
Staff remodelling to include 3 SEND teachers. This model has been expanded over the last 2 years from 1 to 2 SEND teachers and now a 3rd has been planned into the structure. This structure was approved at the Full Governing Body meeting on 20th May 2024.		£238,590		£159,900	£78,690	
Total accounted for	£0	£238,590	£0	£159,900	£78,690	£0
Total	£23,500	£363,390	£0	£308,200	£78,690	£0
Total	6%	94%	0%	80%	20%	0%
Total	£386,890			£386,890		

2023-24 School Capital Balances

SCHOOL	2023/24 new year funding £	Carry Forward			Amount that must be spent by 31 Aug 2024
		Total amount (+deficit / -surplus) £	Percentage of new year funding £	Change from last year (+increase / -decrease) £	
Ascot Heath Primary	£8,376	-£23,492	280%	£189	£0
College Town Primary	£9,387	-£13,862	148%	-£6,560	£0
Cranbourne Primary	£6,183	£0	0%	-£15,427	£0
Crowthorne CE Primary	£6,340	-£6,938	109%	-£23,297	£0
Fox Hill Community Primary	£6,486	-£20,239	312%	-£3,662	£0
Harmanswater Primary	£9,531	-£29,961	314%	£9,530	£0
Holly Spring Primary	£10,850	-£45,041	415%	£890	£1,709
Meadow Vale Primary	£11,035	-£46,899	425%	-£7,252	£2,737
New Scotland Hill Primary	£6,273	-£9,185	146%	-£3,767	£0
Owlsmoor Primary	£10,143	-£33,733	333%	-£4,934	£0
Pines Primary	£7,652	-£12,503	163%	-£9,812	£0
St Marys CE Primary	£6,149	-£3,671	60%	-£15,107	£0
Uplands Primary	£6,665	-£4,133	62%	-£19,723	£0
Warfield CE Primary	£9,228	-£37,498	406%	-£8,052	£0
Whitegrove Primary	£8,669	-£4,440	51%	-£19,015	£0
Wildridings Primary	£8,752	-£7,804	89%	-£11,201	£0
Woodenhill Primary	£8,537	-£357	4%	-£17,900	£0
Garth Hill	£30,426	-£17,184	56%	-£37,515	£0
College Hall PRU	£6,633	-£28,356	428%	£6,633	£0
Total	£177,314	-£345,296	195%	-£185,983	£4,446

Primary average

£8,250

-£9,124

Secondary

£30,426

-£37,515

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To: Schools Forum
Date: 20 June 2024

**2023-24 Funding Allocations to mainstream schools from
Budgets Centrally Managed by the Council
Executive Director - People**

1 Purpose of report

- 1.1 The purpose of this report is to present information on the in-year allocation of funds to mainstream schools through School Specific Contingencies and other budgets that are funded from the Dedicated Schools Grant (DSG) and in the first instance centrally managed by the council. It also presents the opportunity to amend existing funding policies. These funds relate only to mainstream schools.

2 Executive Summary

- 2.1 The funds used to provide targeted support to schools meeting qualifying criteria allocated £0.561m in 2023-24, an overall under spend of £0.168m. This helps to fund unpredictable and sometimes significant additional costs that only a small number of schools face and which the simplified national funding formula lacks the required sensitivities.
- 2.2 The associated policies provide consistency and transparency of operation. Reflecting on the changes agreed through the 2023 financial consultation with schools, revised policy text is presented for approval relating to the Growth Fund and Key Stage 1 class sizes. Furthermore, the significantly changing SEN data indicates the need to update the SEN contingency policy. All other policies are generally considered appropriate and fit for purpose with only minor changes for reasons of clarification and updating new funding rates being proposed.

3 Recommendations

The Forum notes:

- 3.1 **The following funding allocations to schools, made in accordance with approved policies;**
1. **£0.185m for significant in-year increases in pupils (paragraph 6.9);**
 2. **£0.128m for schools required to meet the Key Stage 1 Class Size regulations (paragraph 6.12);**
 3. **£0.023m for new and expanding schools (paragraph 6.17);**
 4. **£0.114m for schools with a disproportionate number of SEN pupils (paragraph 6.20);**
 5. **£0.112m for schools in financial difficulty (paragraph 6.30);**

3.2 The Forum agrees the following:

- 1. Updated policy text for the Growth Fund**
- 2. Removal of the Key Stage 1 class size policy**
- 3. Updated text for the SEN Contingency**
- 4. Minor changes to text to improve clarity of policy and the updating of funding rates where relevant (paragraph 6.33).**

4 Reasons for recommendations

- 4.1 To ensure that the Schools Forum supports how centrally managed funds have been allocated to mainstream schools and is aware of the total amount and schools involved.

5 Alternative Options Considered

- 5.1 These were considered as part of the budget setting process, including not setting aside contingency funds with the policy text updates consistent with the decisions made and emerging information.

6 Supporting Information

Background

- 6.1 Members of the Forum will be aware that the funding framework for mainstream schools is regulated by the DfE and that this governs the conditions attached to how funds can be allocated to schools. It also sets out the purposes for which funds can be centrally managed by LAs and how in-year allocations can be determined.

- 6.2 As part of the 2023-24 budget setting process, the Forum agreed that the following six budgets should initially be managed by the LA, for in-year allocation to schools:

1. The Growth Fund: Comprising:
 - a. significant in-year increases in pupil numbers;
 - b. schools required to meet the Key Stage 1 Class Size regulations;
 - c. new and expanding schools.
2. SEN specific contingency;
3. General Schools Contingency: Comprising:
 - a. Schools in financial difficulty;
 - b. General Schools Contingency.

- 6.3 In accordance with the funding framework, items 1 and 2 above are held as centrally managed budgets, available to support both maintained and academy schools.

Item 3 is a de-delegated budget and supports maintained mainstream schools only. De-delegated funding is initially included in individual school budget allocations, but returned from maintained schools for central management, following consultation with schools and agreement of the Schools Forum.

Maintained schools that meet the agreed qualifying criteria then receive in-year funding allocations, whereas academy schools retain their relevant share of the funds to directly manage associated responsibilities.

Where de-delegated budgets in aggregate underspend in a financial year, the relevant amount is returned to mainstream maintained schools as a refund.

6.4 This annual report is presented to confirm individual funding allocations and to provide an opportunity to review the relevant funding policies.

1. Growth Fund allocations - £535,500 total budget (applies equally to maintained mainstream schools and academies that meet qualifying criteria).

a. Significant in-year increases in pupil numbers - £343,000 budget

6.5 To provide in-year financial support to schools experiencing significant increases in statutory aged pupil numbers, LAs are permitted to retain funding in a Growth Fund for allocation once qualifying criteria is met. This reflects the requirement of the DfE to calculate school budgets on actual pupil numbers prior to the start of the financial year which means there is no recognition of in-year increases which in some cases will have a significant impact on costs.

6.6 To provide additional resources to schools facing in-year increases, the Schools Forum has agreed that funding allocations should be made where there is a significant increase in pupils between the census point used for funding school budgets and the actual intake at the start of the next academic year. The relevant thresholds and funding rates are:

- less than 2 FE schools = increase of 10 pupils, at half the core funding rate
- 2 FE schools = increase of 20 pupils, at the core funding rate
- 3 FE and above schools = increase of 25, at the core funding rate

6.7 Admitting additional pupils at these levels is considered the point at which relevant schools would most likely experience significant cost increases. The general expectation is that schools can absorb additional pupils up to these numbers without having to incur any significant cost increases.

6.8 The core funding allocation is based on the cost of employing a Teacher at Main Scale Point 6 for the autumn and spring terms only (£33,568 in 2023-24). This is a short-term funding measure as on-going funding beyond this point would be included in the next year's budget as relevant pupils would be on the October census used for funding purposes and are therefore taken into account in the next year's budget calculation. Annex 1 sets out the current policy.

6.9 Total allocations amounted to £184,624 with a resultant under spending of £158,376. Annex 2 sets out individual school calculations and other relevant data.

6.10 In setting the 2024-25 Schools Budget, the Schools Forum agreed that the Growth Fund should in future be limited to supporting schools where there is agreement with the council to the need to open a new class to meet forecast demand arising from basic need, either on a temporary or permanent basis. Outline text was presented to the Forum in December and is represented unchanged now for formal approval at Annex 1.

b. Schools required to meet the Key Stage 1 Class Size regulations - £170,000 budget

6.11 In a similar way to that in which funds can be retained for allocation in year to schools experiencing significant increases in pupil numbers, LAs are also permitted to create a

contingency to allocate funds to support schools facing additional costs to ensure Key Stage 1 class size regulations to limit classes to no more than 30 pupils per teacher are not breached. Again, this allows the targeting of funds to schools facing pressures that the Funding Formula does not ordinarily recognise.

- 6.12 Based on actual changes in pupil numbers for the 2023 summer and autumn terms, and the spring term 2024, 5 schools were entitled to additional funding, which aggregates to £127,740 resulting in an under spending of £42,260. Annex 4 sets out individual school allocations and other relevant data.
- 6.13 To avoid double funding, if the same pupils result in schools receiving funding through the *significant in-year increase in pupil numbers* category then any Key Stage 1 specific funding is disallowed. The relevant qualifying criteria are set out in Annex 3.
- 6.14 In setting the 2024-25 Schools Budget, the Schools Forum agreed that funding would no longer be provided for Key Stage 1 Class Size regulations. The Growth Fund would in future be limited to supporting schools where there is agreement with the council to the need to open a new class to meet forecast demand arising from basic need, either on a temporary or permanent basis. Therefore, this funding policy ceased with effect from April 2024.

c. New and expanding schools - £22,500 budget.

- 6.15 The policy for start-up and diseconomy funding for new and expanding schools received a comprehensive refresh in December 2019 and with no further new builds anticipated, no further changes to the policy are expected which can be viewed here: [Policies and Guidance Notes | Can-Do | Bracknell Forest \(bracknell-forest.gov.uk\)](#).
- 6.16 In respect of diseconomy funding – intended to support general running costs when schools have significantly fewer pupils than their capacity - this was allocated through the BF Funding Formula for Schools and relates only to Kings Academy Binfield (Primary phase).
- 6.17 For post-opening costs which is intended to provide a lump sum amount of £7,500 to equip each new class that is to open with day-to-day resources. Binfield and Oakwood Primary schools opened new classes at September 2023, with 2 in Binfield and 1 in Oakwood.

Total payments for new and expanding schools were therefore on budget at £22,500.

2. SEN specific contingency - £81,510 budget (applies equally to maintained mainstream schools and academies that meet qualifying criteria. This is the only budget in this report that is funded from the High Needs Block).

- 6.18 The DfE permits LAs to allocate additional resources to schools that admit a disproportionate number of pupils with SEN with a clear expectation that the distribution methodology should be simple and transparent, and devised so that additional funds are targeted only to a minority of schools which have particular challenges because of their disproportionate number of pupils with SEND or high needs, or their characteristics. The rationale of the contingency is that the normal operation of the simplified Funding Formula does not adequately resource schools for all costs when there is a large concentration of high needs pupils and inclusion of pupils into mainstream schools rather than specialist provider.

- 6.19 There is no prescribed methodology on how such a fund should work and the scheme agreed by the Forum following consultation schools requires schools to meet both of the following criteria:
1. Where the proportion of pupils on roll classified as high need exceeds 4% of total pupil numbers in a primary school and 2% in a secondary school, and
 2. Where the proportion that top up funding paid to support High Needs pupils compared to the total budget allocated via the BF Funding Formula exceeds 2% in a primary school and 1% in a secondary school.

Qualifying schools would then receive £1,100 per pupil with an EHCP.

- 6.20 This resulted in 5 schools receiving in total £114,366 in additional funding (was £95,700 in 2022-23 for 4 schools), resulting in an overspending of £32,856. Relevant schools were informed of their budget allocation prior to the commencement of the financial year.
- 6.21 In completing the calculations for 2024-25, there has been a significant increase in the number of schools qualifying for funding top ups which would significantly exceed the available budget. Initial calculations indicated that 13 schools would receive £337,700 compared to a budget of £104,510 an indicative over spending of £233,190. The finalisation of these allocations has therefore been delayed allowing development of alternative options that are both affordable to the budget and sufficiently target only the schools with the greatest challenges with pupils in receipt of an EHCP.
- 6.22 A significant part of the increase in eligible schools arises from the change in data set used to calculate the number of ECP allocations. The current calculation uses the period a pupil is expected to be on roll, so includes part year data only for pupils transitioning from primary to secondary schools. However, using actual headcount data is considered the most appropriate data set to ensure all pupil year groups are equally represented.
- 6.23 In light of these latest calculations, together with the increase in number of pupils in receipt of an EHCP, it is appropriate to review the eligibility thresholds and to also ensure the policy is affordable to the budget.
- 6.24 In order to retain the simple and transparent allocation process required by DfE, the following approach is recommended to be adopted for allocating funding:
1. Number of pupils on roll with an EHCP to exceed 4% for primary aged pupils and 3.5% for secondary aged pupils.
 2. Number of schools to qualify for funding to be limited to no more than 15% in total, by phase (5 primary and 1 secondary). Where more than 15% of schools qualify under 1. above, schools to receive funding will be those with the highest proportion of pupils with an EHCP.
 3. Total funding allocation to be capped to available budget by scaling the uniform per pupil with an EHCP funding rate.

The policy wording proposed for 2024-25 has been set out in Annex 5, together with confirmation of the 2023-24 allocations to schools, and an illustration of the proposed 2024-25 allocations. For comparison, the 2024-25 data has also been modelled to illustrate the likely allocation of funds to schools if the policy applied to 25% of schools, rather than the recommended 15%.

3. Schools Contingency: (this is a de-delegated budget and applies only to maintained schools when eligibility criteria met)
- a. Schools in Financial Difficulty - £151,560 budget
- 6.25 School Funding Regulations allow for additional funds outside the normal operation of the Funding Formula to be provided to schools considered to be in financial difficulty. In agreement with the Schools Forum, this de-delegated budget has been returned to the Council for central management. The agreed criteria to be used to allocate this funding is if, in the opinion of the relevant Director for schools and Director responsible for Finance, a school:
1. was unable to set a balanced budget and were in need of a loan arrangement at the start of the relevant financial year, and/or
 2. was likely to fall into one of the categories of causing concern, including requires improvement and special measures without additional financial support.
 3. was a 1 form of entry school judged good or better that has more than 5% empty places
- 6.26 Where a school enters or is deemed at risk of entering an Ofsted category of concern, this includes those schools judged to be inadequate or requiring improvement, the LA holds a declaration of concern meeting (DoC) and establishes a Rapid Response Board (RRB) for the first 12 weeks. Where effective action is being taken this is then monitored through a Standards Monitoring Board (SMB) on a termly basis. Where required there is an independent chair and senior officers of the LA as members. The headteacher and Chair of Governors of the school are invited to attend the SMB to report on progress. A support plan outlines the actions to be taken by the school and the LA in order to effect rapid improvement.
- 6.27 In order to allow funds to be allocated within an appropriate time scale, the Forum has agreed to delegate a set of powers to the Director responsible for schools to allocate funds up to but not exceeding £0.15m in any financial year, dependent on the Ofsted category of the school, or where there is considered a risk of being placed in a category.
- 6.28 The level of allocation of funds would be:
1. schools judged to have serious weaknesses (up to £20k per year)
 2. schools deemed to be in need of special measures (up to £50k per year)
 3. schools at risk of being judged to require improvement, have serious weaknesses or entering special measures (up to £30k per year)
 4. 1 form of entry schools judged good or better that have more than 5% empty places (up to £20k per year per school and £40k in total)
- 6.29 Allocations will only be agreed where the relevant school has demonstrated insufficient funds exist within the budget to fund the required actions or activities. The full policy text is set out in Annex 6 which is proposed to remain unchanged.
- 6.30 Funding allocations for the year amounted to £111,830 which represented an under spending of £39,730. This under spending was returned to maintained schools as part of the agreed financial year-end process to repay any aggregate unspent de-delegation funding to maintained schools.

Further details of the allocations to schools in financial difficulty are shown in Annex 7.

b. General Schools Contingency - £8,960 budget

- 6.31 Where a primary school faces exceptional, unexpected costs in-year that were not known when the budget was set and it would be unreasonable to expect the school to meet the costs, bids for additional funding can be sought. The Forum has previously agreed that claims are considered on a case by case basis by the Heads of Service covering Finance, Human Resources and Property before formal consideration by the Forum.
- 6.32 No claims were submitted in the year. The full criteria for making allocations from the General School Contingency is set out at Annex 8 which is proposed to remain unchanged.

Qualifying criteria used to make funding allocations

- 6.33 To ensure that a consistent and transparent approach is adopted to the allocation of contingency funding to schools, the Forum has agreed a set of eligibility criteria to be applied, and these are attached as annexes to the report. Relevant policies are included in annexes 1, 3, 5, 6 and 8.

Conclusion

- 6.34 The funds approved by the Forum to be held by the LA allow for appropriate in-year targeting of resources that is not possible through the simplified Funding Formula for Schools. Current arrangements are considered appropriate and ensure that financial support is provided when needed and that clear and consistent criteria is applied in the allocation of resources.

7 Advice received from statutory and other officers

Borough Solicitor

- 7.1 The relevant legal issues are addressed within the main body of the report.

Director of Resources: Finance

- 7.2 The financial implications arising from this report are set out in the supporting information. The allocations meet the requirements of the appropriate funding regulations, the agreed policies and have been taken into account in the financial monitoring arrangements for the Schools Budget.

Equalities Impact Assessment

- 7.3 None identified.

Strategic Risk Management Issues

- 7.4 None identified.

Climate Change Implications

- 7.5** The recommendations from this report will have no impact on emissions of carbon dioxide as they generally relate to on activities already undertaken.

Health and wellbeing considerations

- 7.6 The recommendations from this report will have no impact on health and wellbeing as they report on activities already undertaken.

8 CONSULTATION

- 8.1 None.

Background Papers

None

Contact for further information

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Doc. Ref

[https://bfcouncil.sharepoint.com/sites/fina/bpm/FIBPSCB-FIN9.6/Schools Forum/\(123\) 200624/2023-24 Funding Allocations from the Schools Contingency.docx](https://bfcouncil.sharepoint.com/sites/fina/bpm/FIBPSCB-FIN9.6/Schools Forum/(123) 200624/2023-24 Funding Allocations from the Schools Contingency.docx)

Criteria for in-year budget allocations to schools experiencing significant growth in pupil numbers

Policy for 2023-24

This element of the Growth Fund is ring fenced so that it is only used for the purpose of supporting growth in pre-16 pupil numbers to meet basic need². The fund will be for the benefit of both maintained and Academy schools. For Academy Schools, the funding is for an academic year.

The Growth Fund shall include funding for an allocation to those schools that experience exceptional increases in pupil numbers between the October census used for funding original budgets and actual pupil numbers on roll on the following October census

To assist schools in meeting the additional costs arising in such circumstances, an in-year budget addition will be made where the whole school number on roll from Reception up to Year 11 increases up to the point that significant additional costs are expected to be incurred.

The relevant thresholds for additional funding are:

- less than 2 FE schools = 10
- 2 FE schools = 20
- 3 FE and above schools = 25

With the exception of less than 2 FE schools, the amount of additional funding is calculated from the cost of appointing a teacher on Main Scale Point 6 – salary and employer on-costs - for the period September to March.

Less than 2 FE schools will be funded at half the value of other schools sizes, to reflect the lower additional costs expected to be incurred i.e. it is not expected that such schools would ever need to open a new class and recruit a new teacher.

To calculate whether a school is eligible, the following checks will be carried out:

- For the year of entry, the calculation of additional pupils will be capped at the lower of the actual number admitted or the Published Admission Number (PAN), other than where the need to exceed PAN is agreed in advance with the LA.
- Pupil admissions from parental appeals, LAC pupils and pupils with an EHCP are included in the number on roll when checking that a school has not exceeded its PAN in year of entry; these admissions are generally known by May preceding the start of the academic year.
- Schools can request that the Assistant Director: Education and Learning of Education considers additional funding in exceptional circumstances. These will be considered on an individual case basis.
- An appeal to a decision of the Assistant Director: Education and Learning can be made to the Executive Director: People, whose decision will be final.

For schools that qualify for this factor the calculation is unchanged from the current methodology that compares the total NOR for statutory aged pupils on roll for the

October census in the current financial year with that of the October Census number on roll in the previous financial year.

Where a school does admit pupils above PAN without agreement of the LA, the calculation for a significant growth in pupil numbers will exclude pupils in the year of entry.

There are 2 exceptions to the general policy.

1. This relates to schools that agree with the LA to open a 'surge' class – i.e. one additional class to accommodate up to 30 additional pupils – where additional funding will be allocated irrespective of the actual number of pupils admitted, if the pupils in the 'surge' class are admitted after the census used for funding purposes. The funding allocation will be calculated in the same way as for general in-year growth, applied from the beginning of the term that the 'surge' class is open, [i.e. rather than against the number of months the 'surge' class is open].

Where a 'surge' class opens after the census point used for calculating the school's budget for the next financial year, a further funding top-up will be made to cover the full year cost of a teacher on Main Scale Point 6 and a Learning Support Assistant on Bracknell Forest pay point 12 for the relevant financial year. This funding will be made available for one year only at the commencement of the relevant financial year.

2. This relates to those schools that expand by a whole form of entry. As the current calculation is based on the form of entry at admission, it assumes those schools expanded by a whole form of entry are immediately admitting to all year groups at the increased capacity, when in reality, the increased capacity starts in the entry year, and takes 7 years (5 for a secondary school) to work through the school until admission to full capacity is possible. In order to make a fair calculation of the threshold to be used to calculate in-year growth allowances in these circumstances, the threshold to be used to calculate a growth allowance is calculated on the number of classes available at the census point used to calculate the original budget.

For example, a primary school moving from a 2 form to 3 form entry school has 3 classes in reception in the first year after expansion, and 2 classes in other year groups. The funding threshold for a 2-form entry school is 20 with 25 used for 3 form entry schools. In the first year following expansion, eligibility to growth allocations would be calculated on reception classes at the 25-number threshold, with all other classes at a threshold of 20. For the second year, Reception and Year 1 would be calculated on a 25 threshold, all other year groups on 20 and so on. A full illustration of the calculation is set out below and shows how the funding threshold rises gradually, in line with the phased increase in pupil numbers, starting at 21, and rising to 25 after 7 years.

Approved by the Schools Forum on 22 June 2023.

Proposed Growth Fund policy for 2024-25 – as originally reported to Schools Forum in December 2023

This element of the Growth Fund is ring fenced so that it is only used for the purpose of supporting growth in pre-16 pupil numbers to meet basic need¹. The fund will be for the benefit of both maintained and Academy schools. For Academy Schools, the funding is for an academic year.

The growth fund will provide additional funding, at the minimum values set by the Department for Education (2024-25 value is £0.049m for September to March for maintained schools, to reflect the financial year basis that budgets are calculated, and £0.084m for academy schools as their funding is based on an academic year, with a delay compared to maintained schools in updating budgets to reflect increases in pupil numbers. ESFA directly funds the cost difference for an academy school, not the LA).

Qualifying criteria are as follows:

1. Schools that agree with the LA to open a 'surge' class – i.e. one additional class to accommodate up to 30 additional pupils – where additional funding will be allocated irrespective of the actual number of pupils admitted, if the pupils in the 'surge' class are admitted after the census used for funding purposes. The funding allocation will be calculated in the same way as for general in-year growth, applied from the beginning of the term that the 'surge' class is open, [i.e. rather than against the number of months the 'surge' class is open.
2. Schools that agree with the LA to open additional classes forecast by the LA as being required to meet basic needs. This typically relates to new schools opening on a phased in-take basis, opening to age of admission only to ensure minimal impact on pupil numbers of all ages on roll at pre-existing schools that would otherwise be subject to transfer to the new school.
3. Discretion for the relevant Executive Director to consider making adjustments to the funds allocated to schools in exceptional circumstances. Any changes would subsequently be reported to the Schools Forum.

2023-24 Funding allocations for significant in-year growth in pupil numbers

Threshold 10 for schools with less than 2 Forms of entry							
Threshold 20 for schools with 2 Forms of entry							
Threshold 25 for schools with 3 and more Forms of entry							
School	No. of Forms of entry - rounded	Total places available- Sept 2023	NOR October 2022 Census	NOR October 2023 Census	Change in NOR	Revised threshold	Amount
Ascot Heath Primary	2	420	392	395	3	20	£0
Binfield CE Aided Primary	2	420	409	412	3	20	£0
Birch Hill Primary	2	420	394	387	-7	20	£0
College Town Primary	3	630	470	450	-20	25	£0
Cranbourne Primary	1	210	202	188	-14	10	£0
Crown Wood Primary	3	630	557	570	13	25	£0
Crowthorne CE Primary	1	210	209	208	-1	10	£0
Fox Hill Primary	1	210	200	195	-5	10	£0
Great Hollands Primary (1)	1 to 2	390	262	253	-9	16	£0
Harmans Water Primary (1)	3 to 2	540	430	412	-18	23	£0
Holly Spring Primary	3	630	594	592	-2	25	£0
Jennetts Park Primary	2	420	378	387	9	20	£0
Kings Academy Primary (2)	1 to 2	210	154	213	59	10	£0
Meadow Vale Primary	3	630	592	572	-20	25	£0
New Scotland Hill Primary	1	210	190	198	8	10	£0
Kings Academy Oakwood	1	210	178	210	32	10	£33,568
Owlsmoor Primary	3	630	508	504	-4	25	£0
The Pines Primary and Nursery (1)	2 to 1	300	300	300	0	14	£0
Sandy Lane Primary	3	630	444	403	-41	25	£0
St Joseph's Catholic Primary	1	210	211	211	0	10	£0
St Margaret Clitherow Catholic Pry	1	210	202	199	-3	10	£0
St Michael's Easthampstead CE	1	240	215	196	-19	10	£0
St Michael's CE Aided Pry (Sand't)	1	210	191	195	4	10	£0
Uplands Primary	1	210	209	210	1	10	£0
Warfield CE Primary	2	420	415	416	1	20	£0
Whitegrove Primary	2	420	420	419	-1	20	£0
Wildmoor Heath	1	210	201	211	10	10	£16,784
Wildridings Primary	2	420	388	395	7	20	£0
Winkfield St Mary's CE Primary	1	210	198	198	0	10	£0
Wooden Hill Primary & Nursery	2	350	371	373	2	20	£0
The Brakenhale	7	1,050	1,043	1,044	1	25	£0
Easthampstead Park	8	1,200	855	896	41	25	£33,568
Edgbarrow	8	1,200	1,114	1,111	-3	25	£0
Garth Hill College	9	1,440	1,264	1,286	22	25	£0
Kings Academy Secondary	7	1,050	866	950	84	25	£100,704
Ranelagh CE	5	750	866	868	2	25	£0
Sandhurst	7	1,050	1,028	1,030	2	25	£0
Total Primary	51	11,060	9,884	9,872	-12	493	£50,352
Total Secondary	51	7,740	7,036	7,185	149	175	£134,272
Total All Schools	102	18,800	16,920	17,057	137	668	£184,624

(1) schools being expanded/contracting have variable funding thresholds relative to the number of new classes available.

(2) new schools are separately funded for pupil growth and the totals exclude any amounts.

Criteria for in-year budget allocations to schools to meet unavoidable costs arising from the Key Stage 1 class size regulations that limit classes to no more than 30 pupils per teacher

Policy for 2023-24

The Growth Fund shall include funding for an allocation to those schools that experience unavoidable costs arising from the Key Stage 1 class size regulations that are not resourced through the Funding Formula.

Numbers in reception, Year 1 and Year 2 will be collected termly from the relevant school census to determine the total number of pupils in each school affected by the relevant Regulations. Where the aggregate number of pupils does not equate to a multiple of 30, additional resources will be added at the amount required to cover the cost of appointing a teacher on Main scale Point 6 – salary and employer on-costs - for the relevant period, after taking account of the minimum funding delivered through the Funding Formula. The minimum amount of per pupil funding delivered through the BF Funding Formula is based on the Minimum Per Pupil Funding amount (MPPFL) as determined by the Department for Education. The MPPFL calculation includes all funding delegated to schools through the BF Funding Formula with the exception of business rates. Funding will be added on a “missing pupil” basis.

The allocated funding may need to be scaled if demand significantly exceeds the budget allocation, with final decisions to be determined each year by the Schools Forum.

An illustration of the funding calculation is as follows which would need to be updated each year to reflect budget decisions and the cost of employing a teacher (all units of resource are based on values at the start of 2022-23 financial year):

- a. The per pupil funding rate is assumed to be the Minimum per pupil funding rate for 2022-23 this is £4,265 (A)
- b. The cost of a teacher on Main scale Point 6 – salary and employer on-costs - is £54,000 (B)
- c. To have sufficient income from the Funding Formula to employ a teacher, a school needs $\text{£54,000 (B) / £4,265 (A) = 13 pupils (C)}$
- d. The Funding Formula therefore provides sufficient funding to appoint a teacher provided there are 13 pupils. The maximum top-up funding a school can receive is for 12 ‘missing’ pupils (C).
- e. Therefore where the actual number on roll exceeds a multiple of 30 compared to the number on roll funded in the original budget the school would be entitled to top-up funding if this is below 13.
- f. Funding will be added, pro rata per term, for each missing pupil

The attached Annex sets out funding top-up rates, based on the cost of employing a teacher at £54,000 and the BF Funding Formula delivers sufficient funding to appoint a teacher provided there are 13 or more pupils above the 30 multiples. These factors and amounts are subject to annual re-calculation.

Children admitted **in-year** as an “excepted pupil” in accordance with The School Admissions (Infant Class Sizes) (England) Regulations 2012, or other relevant legislative requirement will not be included in the calculation for top up funding as they will not impact on the need to

recruit a teacher. The exclusion will apply for the full period the child is on roll at the school to the end of Key Stage 1.

“Excepted pupils” currently include those that are admitted to the school outside a normal admission round:

- as a result of the local authority specifying the school in the child’s statement;
- are looked after;
- were in error initially refused admission;
- are from a service family.

“Excepted pupils” on the roll of a school at the October census will generate per pupil funding for a school in the next budget. These funds will be taken into account in any top up funding calculations.

Separate calculations will be made each term, based on data obtained from the relevant census.

Exceptions:

There are two exceptions to the general rule set out above:

1. In order to avoid double funding, a school will not be eligible for Key Stage 1 class size funding in the autumn and spring terms where the school has qualified of an in-year growth allowance for these pupils.
2. When a school is funded on the basis of estimated actual costs, which is ordinarily a new school or one that opens additional forms of entry during a financial year, it will not be entitled to any top up funding from the Key Stage 1 class size contingency, provided funds for the additional costs that will arise are allocated from an alternative source.

Pupils on roll at a Special Resource Provision are excluded from the calculation.

Approved by the Schools Forum on 23 June 2022.

Policy to be withdrawn. No funding in future to be allocated to support Key Stage 1 class size regulations.

**2023-24 Funding allocations to support schools needing to meet the
Key Stage 1 Class Size Funding regulations**

School	Total KS1 pupils funded October 2022 Census	K.S 1 Allocation summer term 2023	K.S 1 Allocation autumn term 2023	K.S 1 Allocation spring term 2024	Total
Ascot Heath Primary	161	£3,670	£2,940	£2,200	£8,810
Binfield CE Primary	171	£0	£0	£0	£0
Birch Hill Primary	159	£7,340	£5,870	£4,410	£17,620
College Town Primary	206	£0	£0	£0	£0
Cranbourne Primary	88	£0	£0	£0	£0
Crown Wood Primary	249	£7,340	£5,870	£4,410	£17,620
Crowthorne CE Primary	89	£0	£0	£0	£0
Fox Hill Primary	88	£0	£0	£0	£0
Great Hollands Primary	87	£0	£0	£0	£0
Harmans Water Primary	171	£0	£0	£0	£0
Holly Spring Primary	243	£18,350	£14,680	£11,010	£44,040
Jennetts Park CE Primary	148	£0	£0	£0	£0
Meadow Vale Primary	236	£0	£0	£0	£0
New Scotland Hill Primary	80	£0	£0	£0	£0
Oakwood Primary	90	£0	£0	£0	£0
Owlsmoor Primary	203	£0	£0	£0	£0
Pines (The)	84	£0	£0	£0	£0
Sandy Lane Primary	147	£0	£0	£0	£0
St. Joseph's Catholic Primary	90	£0	£0	£0	£0
St. Margaret Clitherow Catholic Pry	85	£0	£0	£0	£0
St. Michael's E'stead CE Aided Pry	81	£0	£0	£0	£0
St. Michael's CE Primary, Sandhurst	87	£0	£0	£0	£0
Uplands Primary	90	£0	£0	£0	£0
Warfield CE Primary	175	£0	£0	£0	£0
Whitegrove Primary	180	£0	£0	£0	£0
Wildmoor Heath	85	£0	£0	£0	£0
Wildridings Primary School	154	£16,520	£13,220	£9,910	£39,650
Winkfield St. Mary's CE Primary	82	£0	£0	£0	£0
Wooden Hill Primary & Nursery	165	£0	£0	£0	£0
Total Allocation	3,974	£53,220	£42,580	£31,940	£127,740

2023-24 termly allocation detail for Key Stage 1 Class Size Funding

Ref	School	Data used for original budget			Summer Term data					Autumn Term data					Spring budget data					Ref
		KS1 pupils as at October 2022	Number of classes that can be funded	Number of pupils above multiple of 30	KS1 pupils as at May 2023	Number of classes needed	Additional classes needed	Number of 'missing pupils' needed to fund extra class	KS1 Allocation summer term	KS1 pupils as at October 2023	Number of classes needed	Additional classes needed	Number of 'missing pupils' needed to fund extra class	KS1 Allocation autumn term	KS1 pupils as at January 2024	Number of classes needed	Additional classes needed	Number of 'missing pupils' needed to fund required classes	KS1 Allocation spring term	
1	Ascot Heath Primary	161	6	11	164	6	0	2	£3,670	170	6	0	2	£2,940	170	6	0	2	£2,200	1
2	Binfield CE Primary	171	6	21	171	6	0	0	£0	173	6	0	0	£0	172	6	0	0	£0	2
3	Birch Hill Primary	159	6	9	156	6	0	4	£7,340	156	6	0	4	£5,870	154	6	0	4	£4,410	3
4	College Town Primary	206	7	26	208	7	0	0	£0	197	7	0	0	£0	193	7	0	0	£0	4
5	Cranbourne Primary	88	3	28	90	3	0	0	£0	78	3	0	0	£0	77	3	0	0	£0	5
6	Crown Wood Primary (1)	249	9	9	261	9	0	4	£7,340	249	9	0	4	£5,870	260	9	0	4	£4,410	6
7	Crowthorne CE Primary	89	3	29	90	3	0	0	£0	88	3	0	0	£0	90	3	0	0	£0	7
8	Fox Hill Primary	88	3	28	88	3	0	0	£0	82	3	0	0	£0	81	3	0	0	£0	8
9	Great Hollands Primary	87	3	27	87	3	0	0	£0	87	3	0	0	£0	86	3	0	0	£0	9
10	Harmans Water Primary	171	6	21	171	6	0	0	£0	169	6	0	0	£0	169	6	0	0	£0	10
11	Holly Spring Primary	243	9	3	254	9	0	10	£18,350	250	9	0	10	£14,680	256	9	0	10	£11,010	11
12	Jennetts Park CE Primary	148	5	28	155	6	1	0	£0	164	6	1	0	£0	168	6	1	0	£0	12
13	Meadow Vale Primary	236	8	26	238	8	0	0	£0	231	8	0	0	£0	232	8	0	0	£0	13
14	New Scotland Hill Primary	80	3	20	84	3	0	0	£0	86	3	0	0	£0	86	3	0	0	£0	14
15	Oakwood Primary	90	3	0	90	3	0	0	£0	90	3	0	0	£0	90	3	0	0	£0	15
16	Owlsmoor Primary	203	7	23	204	7	0	0	£0	197	7	0	0	£0	202	7	0	0	£0	16
17	Pines (The)	84	3	24	84	3	0	0	£0	90	3	0	0	£0	92	4	1	0	£0	17
18	Sandy Lane Primary	147	5	27	142	5	0	0	£0	131	5	0	0	£0	135	5	0	0	£0	18
19	St. Joseph's Catholic Primary	90	3	0	90	3	0	0	£0	90	3	0	0	£0	88	3	0	0	£0	19
20	St. Margaret Clitherow Catholic Pry	85	3	25	89	3	0	0	£0	81	3	0	0	£0	80	3	0	0	£0	20
21	St. Michael's E'stead CE Aided Pry	81	3	21	84	3	0	0	£0	83	3	0	0	£0	86	3	0	0	£0	21
22	St. Michael's CE Primary, Sandhurst	87	3	27	83	3	0	0	£0	79	3	0	0	£0	79	3	0	0	£0	22
23	Uplands Primary	90	3	0	90	3	0	0	£0	90	3	0	0	£0	90	3	0	0	£0	23
24	Warfield CE Primary	175	6	25	177	6	0	0	£0	179	6	0	0	£0	180	6	0	0	£0	24
25	Whitegrove Primary	180	6	0	179	6	0	0	£0	180	6	0	0	£0	180	6	0	0	£0	25
26	Wildmoor Heath	85	3	25	85	3	0	0	£0	79	3	0	0	£0	79	3	0	0	£0	26
27	Wildridings Primary School	154	6	4	156	6	0	9	£16,520	159	6	0	9	£13,220	155	6	0	9	£9,910	27
28	Winkfield St. Mary's CE Primary	82	3	22	80	3	0	0	£0	77	3	0	0	£0	79	3	0	0	£0	28
29	Wooden Hill Primary & Nursery(1)	165	6	15	166	6	0	0	£0	158	6	0	0	£0	154	6	0	0	£0	29
TOTAL Primary		3,974	140	524	4,016	141	1	29	£53,220	3,943	141	1	29	£42,580	3,963	142	2	29	£31,940	

Criteria for in-year budget allocations to schools admitting a disproportionate number of SEND pupils numbers

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New text is **bold and shaded yellow**

The DfE encourages LAs to allocate additional resources to schools that admit a disproportionate number of pupils with SEN with a clear expectation that this will affect only a minority of schools. The rationale of the contingency is that the normal operation of the simplified Funding Formula does not adequately resource schools for all costs when there is a large concentration of high needs pupils and inclusion of pupils into mainstream schools rather than specialist providers should be encouraged.

There is no prescribed methodology on how such a fund should **work but the distribution methodology should be simple and transparent, and devised so that additional funds are targeted only to a minority of schools which have particular challenges because of their disproportionate number of pupils with SEND or high needs, or their characteristics.** ~~and the scheme agreed by the Forum following consultation requires schools to meet both of the following criteria:~~ The criteria to be applied is as follows:

- 1. Where the proportion of pupils on roll receiving top up funding exceeds 4% of total pupil numbers (current average in BF is circa 3%)**
- 2. Where the number of qualifying schools is capped to no more than 15% in both primary (5 schools) and secondary (1 school). Where more than 15% of schools qualify under 1. above, schools to receive funding will be those with the highest proportion of pupils with an EHCP, up to the 15% limit.**
- 3. Where the total funds allocated will be capped to total approved budget for the year by scaling the amount of funding support to be paid for each pupil in receipt of an EHCP**
- ~~2. Where the proportion that top up funding paid to support High Needs pupils compared to the total budget allocated via the BF Funding Formula exceeds 2% in a primary school and 1% in a secondary school.~~

Data source and method of calculation to be as follows:

1. Statutory aged pupils only i.e. 5 to 16 year olds to be used in the calculation, including other LA pupils.
 2. Census point for pupil numbers to be the same as that used to calculate the main school budget statement, currently the October prior to the commencement of the relevant financial year
 3. The number of pupils on roll receiving top up funding and the total value to be as included in the original main school budget statement provided by the council, ordinarily the February or March prior to the commencement of the relevant financial year
 4. All pupils receiving top up funding counted as 1 FTE, irrespective of actual attendance.
 5. All per pupil top up funding to be based on a full year allocation, irrespective of actual
- Pupils on roll at a Special Resource Provision are excluded from the calculation.**
- Data source relating to other LA pupils will need to reflect availability to BF, its accuracy and completeness and therefore may be different from above where appropriate.**

Approved by the Schools Forum on 22 June 2023.

The council is proposing the changes set out above be applied from April 2024.

2023-24 allocations from the SEN Specific Contingency plus illustrative 2024-25 allocations

School	Per pupil allocation									Allocation	Limit qualifying schools		Per pupil allocation	
	£1,100	£1,100								£1,100				
	2023-24		2024-25							Capping spend to budget				
2023-24 Actual funding%	2023-24 allocation with 2024-25 policy	EHCP headcount February 2024 BFC & OLA	NOR Statutory Pupils Oct 23 Census	Top-up pupils % (1)	Total value of top-up for full year OLA + BFC (Pre-16 only)	2024-25 Gross Mainstream Budget before de-delegation	Top-up as % of school budget (2)	Qualify under both criteria?	2024-25 funding on proposed criteria	15% with highest % EHCPs	25% with highest % EHCPs	15% with highest % EHCPs	25% with highest % EHCPs	
Ascot Heath Primary School			4	395	1.01%	£38,179	£1,869,159	2.04%	No					
Binfield Primary School			9	412	2.18%	£90,885	£1,906,891	4.77%	No					
Birch Hill Primary School			8	389	2.06%	£122,429	£1,883,491	6.50%	No					
College Town Primary School			7	450	1.56%	£98,242	£2,134,510	4.60%	No					
Cranbourne Primary School			4	188	2.13%	£51,044	£958,765	5.32%	No					
Crown Wood Primary School			21	578	3.63%	£293,221	£2,671,950	10.97%	No					
Crowthorne Primary School			3	208	1.44%	£34,449	£1,019,097	3.38%	No					
Fox Hill Primary School		£8,800	7	195	3.59%	£93,732	£1,073,070	8.73%	No					
Great Hollands Primary School	£15,744	£19,800	17	253	6.72%	£179,197	£1,392,931	12.86%	Yes	£18,700	£18,700	£18,700	£18,700	
Harmans Water Primary School			8	412	1.94%	£83,995	£2,038,938	4.12%	No					
Holly Spring Primary School			20	592	3.38%	£197,664	£2,948,354	6.70%	No					
Jennett's Park CoFE Primary School	£17,222	£19,800	20	388	5.15%	£255,255	£1,851,997	13.78%	Yes	£22,000	£22,000	£22,000	£22,000	
Meadow Vale Primary School			13	574	2.26%	£108,757	£2,775,773	3.92%	No					
New Scotland Hill Primary School			3	198	1.52%	£18,410	£1,004,648	1.83%	No					
King's Academy Binfield - Primary			9	231	3.90%	£96,703	£994,559	9.72%	No					
King's Academy Oakwood			6	210	2.86%	£33,814	£1,055,668	3.20%	No					
Swinsmoor Primary School			10	504	1.98%	£71,861	£2,369,874	3.03%	No					
The Pines School			11	300	3.67%	£112,210	£1,554,443	7.22%	No					
Sandy Lane Primary School			4	403	0.99%	£41,613	£1,991,463	2.09%	No					
St Joseph's Primary School			10	211	4.74%	£120,144	£1,037,015	11.59%	Yes	£11,000	£11,000	£11,000	£11,000	
St Margaret Clitherow Primary School			3	199	1.51%	£32,403	£1,001,686	3.23%	No					
St Michael's Easthampstead Primary School			8	196	4.08%	£83,128	£982,565	8.46%	Yes	£8,800	£8,800	£8,800	£8,800	
St Michael's Primary School, Sandhurst		£9,900	8	195	4.10%	£65,211	£963,165	6.77%	Yes	£8,800	£8,800	£8,800	£8,800	
Uplands Primary School and Nursery			5	210	2.38%	£37,496	£1,004,545	3.73%	No					
Warfield Primary School			9	416	2.16%	£60,850	£2,069,422	2.94%	No					
Whitegrove Primary School			12	419	2.86%	£90,048	£1,980,391	4.55%	No					
Wildmoor Heath School			10	211	4.74%	£115,967	£1,033,938	11.22%	Yes	£11,000	£11,000	£11,000	£11,000	
Wildridings Primary School			9	395	2.28%	£131,976	£2,023,345	6.52%	No					
Winkfield St Mary's CoFE Primary School			6	198	3.03%	£56,966	£976,436	5.83%	No					
Wooden Hill Primary and Nursery School			10	373	2.68%	£104,435	£1,842,119	5.67%	No					
The Brakenhale School	£29,700	£30,800	36	1,044	3.45%	£326,742	£6,961,632	4.69%	Yes	£39,600				
King's Academy Easthampstead Park	£25,300	£27,500	30	896	3.35%	£216,239	£6,096,368	3.55%	Yes	£33,000				
Edgbarrow School		£42,900	46	1,111	4.14%	£457,785	£6,779,817	6.75%	Yes	£50,600	£50,600	£50,600	£50,600	
Garth Hill College			31	1,286	2.41%	£275,430	£9,208,550	2.99%	Yes	£34,100				
Ranelagh School			25	868	2.88%	£202,783	£5,367,568	3.78%	Yes	£27,500				
Sandhurst School		£25,300	32	1,030	3.11%	£279,004	£6,646,098	4.20%	Yes	£35,200				
King's Academy Binfield	£26,400	£26,400	34	950	3.58%	£299,868	£5,990,764	5.01%	Yes	£37,400	£37,400	£37,400	£37,400	
Total Primary	£32,966	£58,300	274	9,903	2.77%	£2,920,284	£48,410,208			£80,300	£71,500	£80,300	£61,210	£49,850
Total Secondary	£81,400	£152,900	234	7,185	3.26%	£2,054,851	£47,050,797			£257,400	£50,600	£88,000	£43,310	£54,640
Total ALL	£114,366	£211,200	508	17,088	2.97%	£4,975,135	£95,461,005			£337,700	£122,100	£168,300	£104,520	£104,490
Total Primary	2	4								6	5	6	5	6
Total Secondary	3	5								7	1	2	1	2
Total number of qualifying schools	5	9								13	6	8	6	8

Criteria for the allocation of additional funds to support schools facing financial difficulties

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New text is **bold and shaded yellow**

Outline of the scheme

School Funding Regulations allow for additional funds outside the normal operation of the Funding Formula to be provided to schools considered to be in financial difficulty. In agreement with the Schools Forum, de-delegated funding has been set aside in the School's Budget for this purpose. The criteria to be used to allocate this funding has also previously been agreed, and a school would qualify for additional financial support if, in the opinion of the Council's Director responsible for schools and the Council's Director responsible for finance, they:

1. were unable to set a balanced budget and were in need of a licensed deficit arrangement at the start of the relevant financial year, and/or
2. were in or likely to fall into one of the Ofsted categories of causing concern, including serious weaknesses or special measures.
3. Were a 1 form of entry school judged good or better that have more than 5% empty places

Where additional funding is agreed, it is on condition that the senior managers and relevant governors of each school attend regular monitoring meetings with officers of the Council, provide such financial and other information that is requested, and do not make any significant deviations in spending, either in magnitude or by type without the approval of the Council's Director responsible for schools.

Before any proposed allocation of such funds is passed on to relevant schools, they are reported to and agreed by the Schools Forum. However, this can cause uncertainty and result in a delay in releasing resources to meet an immediate need.

Powers delegated to the Director responsible for schools

In order to allow funds to be allocated within an appropriate time scale it is recommended that a set of principles be agreed by the School Forum which allows the Council's Director responsible for schools discretion to allocate funds up to but not exceeding a set level dependent on the Ofsted category of the school. Any such allocations would subsequently be reported to the Schools Forum.

The level of allocation of funds would be:

1. schools judged to have serious weaknesses (up to £20k per year)
2. schools deemed to be in need of special measures (up to £50k per year)
3. schools at risk of being **judged to require improvement**, have serious weaknesses or entering special measures (up to £30k per year)
4. 1 form of entry schools judged good or better that have more than 5% empty places (up to £20k per year per school and £40k in total)

With a maximum value of aggregate allocations of £150k in any one financial year without the express approval of the Schools Forum.

Allocations will only be agreed where the relevant school has demonstrated insufficient funds exist within the budget to fund the required actions or activities.

Arrangements to support and monitor schools also includes:

1. a Declaration of Concern (DoC) where a school is at risk of being judged as Requiring Improvement or inadequate at its next inspection.
2. where effective action is being taken this is then monitored through a Standards Monitoring Board (SMB) on a termly basis this a Rapid Response Board is established for the first 12 weeks.. Where required there is an independent chair.
3. the SMB reviews evidence provided by school leaders and LA staff after 12 weeks and a decision made as to whether leadership are taking effective action following the DoC.
4. an SMB is also established where schools enter an Ofsted category of concern (judged to have serious weaknesses or placed into Special Measures)
5. the processes are clearly shared within the Learning and Improvement Strategy / Annex A School Improvement

Where the school is unable to fund these actions from its own delegated budget the SMB can request that additional resources be sought. Any such requests are approved by the Council's Director responsible for schools. Funds would be allocated to the school from those held for schools in financial difficulty Where schools enter an Ofsted category of concern (judged to have serious weaknesses)

Approved by the Schools Forum on 22 June 2023.

Clarification changes only proposed by the council.

2023-24 funding allocations to schools in financial difficulties

Allocations agreed under the Director's delegated powers

Arrangements to support and monitor schools includes a Declaration of Concern (DoC). A DoC is called where a school is at risk of being judged as Requiring Improvement or inadequate at its next inspection. Following this a Rapid Response Board is established for the first 12 weeks. Where effective action is being taken this is then monitored through a Standards Monitoring Board (SMB) on a termly basis. Where required there is an independent chair. The SMB reviews evidence provided by school leaders and LA staff after 12 weeks and a decision made as to whether leadership are taking effective action following the DoC. The processes are clearly shared within the Learning and Improvement Strategy / Annex A School Improvement.

Taking account of proposals from the SMB meetings at relevant schools and 1 FE primary schools with over 5% empty places, funding allocations totalling £0.52m were agreed during the year as follows:

1. £2,180 to St Michael's Easthampstead. External coaching for 7 leaders across the school, 4-5 coaching sessions, plus handwriting training.
2. £9,650 to Woodenhill Primary in respect of
 - CPD programme for staff needed to improve the quality of teaching.
 - Teaching and learning training to improve writing outcomes.
 - Coaching and leadership support to develop distributed leadership and improve the quality of education.
 - Essential support to build capacity and improve staff skills and expertise in the early years.
3. £3,810 to Winkfield St Marys as a 1 FE with low pupil numbers. There were 188 on roll at October 2023 which results in 10% of empty places.
4. £17,143 to St Michael's CE Aided Primary Schools (Sandhurst) as a 1 FE with low pupil numbers. There were 193 on roll at October 2023 which results in 8% of empty places
5. £19,047 to New Scotland Hill Primary School as a 1 FE with low pupil numbers. There were 189 on roll at October 2023 which results in 10% of empty places.

LA expenditure

In addition to these school allocations, the Forum has also agreed that up to £60,000 of School Adviser and other professional staff support time, such as HR and Finance can be funded from this budget to support the SMBs and other additional arrangements provided directly by the council.

Eligible expenditure against the schools contingency

Background

The School and Early Years Finance (England) Regulations define “expenditure on the schools specific contingency” as:

“Central expenditure deducted for the purpose of ensuring that monies are available to enable an increase in a school’s budget share after it has been allocated, and where it subsequently becomes apparent that a governing body has incurred expenditure which it would be unreasonable to expect them to meet from the school’s budget share, which may include expenditure in relation to:

- schools in financial difficulty;
- the writing-off of deficits of schools which are discontinued, excluding any associated costs and overheads;
- new, amalgamating or closing schools;
- circumstances which were unforeseen when the school’s budget share was initially determined.”

In order to provide greater clarity, and to be able to fund all of the circumstances permitted by the DfE, which takes account of comments received from schools to the consultation on the school loan scheme, the following text is proposed to be approved.

Eligible expenditure from the BF schools’ contingency fund (de-delegated)

- Unexpected and unavoidable costs in schools, which it would be unreasonable to expect governing bodies to meet from their delegated budget, and where the amount required and the circumstances giving rise to the additional costs were unknown at the time of setting the budget. These would ordinarily need to exceed £5,000.

Claims will be considered on a case by case basis by the Heads of Service covering Finance, Human Resources and Property before formal presentation to the Forum for a decision. Where relevant, this consideration will take account of whether any advice was sought from the council, the appropriateness of that advice and the actions then taken by schools and their impact.

- Correction of formula errors
- Where a school is closing and a deficit is likely, every effort should be taken to achieve break-even. Where a school is becoming an academy, they should also ensure costs are only incurred that relate to the school, and for the period it is a maintained school. However, where a school closes with a deficit, where the EFA does not reimburse for this, the cost must be picked up by the Dedicated School Grant (DSG).
- Funding for schools in financial difficulties where this is not the result of poor local management decisions. [Note a separate policy is in place for this category].

Approved by the Schools Forum on 22 June 2023.

No changes proposed by the council.