

Committee report

Committee	SCHOOLS FORUM
Date	11 JULY 2024
Title	BUDGET MONITORING & FUNDING
Report of	DIRECTOR OF CHILDREN'S SERVICES AND DIRECTOR OF FINANCE

EXECUTIVE SUMMARY

1. This report confirms the outturn position for the 2023/24 financial year and overall deficit carry forward.
2. The budget monitoring position for early 2024/25 is also included although it should be noted this is an early forecast and subject to change as the year progresses.

2023/24 BUDGET – FINAL OUTTURN

3. This report sets out the final outturn position for the 2023/24 Schools budget as at 31 March 2024, confirming a final in-year overspend of £2,586,000 (2.9%) which includes additional Safety Valve funding of £2.07million. The report details variances across funding blocks and explains the position on the overall Dedicated Schools Grant (DSG) This can be summarised for each block as follows:

Block	Current Budget	Outturn	Variance	
	£000	£000	£000	%
Early Years Block	6,524	6,507	-17	-0.3
Schools Block	60,680	60,676	-4	0.0
High Needs Block	22,771	25,428	2,657	11.7
Central School Services Block	598	548	-50	-8.4
Total DSG	90,573	93,159	2,586	2.9
Other Grants (Pupil Premium etc.)	15,004	15,004	0	0.0
Total	105,577	108,163	2,586	2.4

4. A breakdown of these figures is shown in Appendix A. The key variances are broken down by block in the following section. A breakdown of budget heading is included in appendix C.

EARLY YEARS

5. The budget predominantly funds direct provider funding. The outturn position for Early years block is a minor underspend of £17,000. The pressure is in the 2-year-old entitlement £108,000 and pupil premium £8,000, offset by the underspend of £83,000 in 3-4 year-old entitlement budgets and central team underspend of £43,000. The overspend in the 2-year-old entitlement is due to the Local Authority funded activity, based on Spring 2023 and 2024 censuses, being lower than actual hours funded, following termly claims by the Early years' providers.
6. The final outturn is subject to the January 2024 census outcome which will be confirmed in the July DSG update. The provisional January 2024 census outcome, subject to DFE authorisation, indicates a decrease in funded part time equivalents by 0.39% for 2-year-olds and 2.09% for 3-4-year-olds compared to January 2023 census. This will result in an estimated funding reduction of £70,000 in the Early Years block in 2023/24 which has been reflected in the outturn position.

SCHOOLS BLOCK

7. The majority of this budget relates to school budget shares which is passported on to schools based on their allocations agreed at the beginning of the financial year. There are no variances in relation to the budget shares element of the budget.
8. Only a minor growth fund budget of £326 was set for 2023/24 financial year as it was unaffordable at budget setting due to rising pupil characteristics in the 2023/24 funding formula.
9. The surplus funding of £12,980 in de-delegated trade union budget due to vacancies in NASUWT and Voice was distributed to mainstream schools on a per pupil basis resulting in nil variance in this budget.
10. Additional funding of £517,146 to support schools in financial difficulty was distributed to eligible schools in full as per criteria discussed at March 2024 Schools Forum.

HIGH NEEDS BLOCK

11. The outturn position in High Needs block is an overspend of £2.657million. This position includes Safety Valve funding of £2.070million which is received tri-annually following submission of Safety Valve monitoring and progress reports to the DfE. Without Safety valve funding the funding gap in High Needs block is £4.727million, which represents 22% of the total High Needs block allocation for 2023/24.
12. High Needs block remains a major contributor towards the overall DSG deficit due to a continuing increase in the number of children with EHCP, rise in complexity of needs and lack of local specialist provision on the island to meet complex needs. These factors have led to the increase in independent and non-maintained places and high-cost bespoke educational packages for young people with EHCPs.

13. Direct Payments / Managed Educational packages (£640,000 pressure). Increase in demand in the latter part of 2022/23 and continued increase in this financial year contributed to the overspend position. 64 young people (an increase of 31% since April 2023) were supported by this budget in March 2024 with an average cost of package of £39,000. 29% of the support is provided via Direct payments, the remaining 71% is managed by the Local Authority. Majority of spend funds alternative provisions, purchased tutoring and therapies.

	2020/21	2021/22	2022/23	2023/24
	£000	£000	£000	£000
DP/Managed Educational packages	£793	£996	£1,612	£2,157
% increase	-9%	26%	62%	34%

14. Independent and non-maintained special school placements - £807,000 overspend. The budget was based on 81 independent placements. There were 94 placements at the end of financial year 2023/24, 18 off island and 76 on island. The average unit cost of placement increased from £45,029 in March 2023 to £49,066 in March 2024 and is attributable to the increase in high-cost mainland placements and higher than anticipated inflationary increases to the providers.

INMSS Placements	Mar-22	Mar-23	Mar-24
Pre-16	62	63	77
Post-16	20	17	17
TOTAL	82	80	94
<i>Average education cost</i>	<i>£45,337</i>	<i>£45,029</i>	<i>£49,066</i>
<i>Off Island</i>	<i>15</i>	<i>12</i>	<i>18</i>
<i>On Island</i>	<i>67</i>	<i>68</i>	<i>76</i>

15. Top up funding – Mainstream EHCPs – £234,000 overspend due to the continuing growth in the number of children with EHCPs in mainstream schools and academies and an increase in the average top up value per child due to an increase in complexity of needs. The banding system was implemented in September 2021, 85% of all plans were on the banding system at the end of financial year. 15% of plans on Exceptional band supporting most complex cases. The table below demonstrates the activity and unit cost in the last 4 years:

	2020/21	2021/22	2022/23	2023/24
FTE pupil	470	529	574	635
<i>FTE % change</i>	<i>11%</i>	<i>13%</i>	<i>8%</i>	<i>7%</i>
Average top up per annum	£3,328	£3,437	£3,752	£4,102
<i>Average top up % change</i>		<i>3%</i>	<i>9%</i>	<i>9%</i>

16. Discretionary spend - £353,000 overspend. Growing demand on this budget which primarily supports children in mainstream schools, academies, colleges and PRU who otherwise may be placed in more expensive independent placements.

	2020/21	2021/22	2022/23	2023/24
	£000	£000	£000	£000
Discretionary top up spend	483	712	935	1,107
% increase	11%	48%	31%	18%

Type of Provision	2023/24 % Spend
Alternative Provision	43%
Purchased Tutoring	39%
LSA support	10%
Transport	9%
Equipment/Resources	3%
Other support	3%
Therapies	2%
Personal Budget	1%
Grand Total	100%

17. Special schools top up funding - £152,000 overspend. Increase in primary provision at Medina House from September 2023 to 104 places as well as increase in the complexity of cases and shift towards higher bands as highlighted in the table below, contribute towards the overspend position in 2023/24.

Band	Band values	2022/23 %	Spring term 2023/24 %
A1	£4,240	1	0
A2	£6,702	9	7
A3	£7,687	14	9
B1	£8,180	3	3
B2	£11,626	36	35
B3	£16,548	38	46
Total		100	100

18. Top up funding pupil referral unit - £214,000 overspend. Increase in demand in the latter part of 2022/23 financial year, unknown at budget setting and continued increase in demand in 2023/24 resulted in the pressure in this financial year. Cessation of the primary provision from September 2023 has not resulted in the decrease in funding to the Island Learning Centre due to the increased demand in secondary provision. The average FTE funding increased from 89 in 2022/23 to 92 in 2023/24.

19. Primary Behaviour Service – £288,000 overspend. The service was originally planned to start in April 2024; however, this was subsequently brought forward to September 2023, resulting in a pressure in this financial year which is partially offset by the reduction in funding (estimated saving of £226,000 for 20 FTEs) to ILC in respect of primary pupils.
20. Post-16 top up - £88,000 overspend. Increase in the activity by 4% mainly at the IOW college and Island VI form in the new academic year as well as the increase in the average unit cost contributed to the overspend position.
21. Support for inclusion and Education Out of School - £84,000 underspend due to recoupment of funding from schools for permanent exclusions. There were 20 permanent exclusions from mainstream schools in 2023/24.
22. SEN central teams - £64,000 underspend mainly relates to vacancy savings due to delay in recruitment to the new specialist administration posts in SEN teams.

CENTRAL SERVICES BLOCK

23. Non-SEN independent placements - underspend of £50,000. There were only two placements in 2023/24 reducing to 1 from September 2023, however very small numbers of placements can cause a shift in the variance.

OTHER GRANTS

24. Other grants are based on DfE provided allocations and are passported on to schools in full as and when they are received. The significant grants in this area include Mainstream schools additional grant, pupil premium, universal infant free school meals, sixth form funding, recovery premium and the PE and sports premium.

CUMULATIVE DEFICIT & CARRY FORWARD

25. The 2023/24 position influenced by the Safety valve payment of £2.07million received following tri-annual progress report submission to the DfE. The outturn position is an in-year overspend of £2.586million. The position without Safety valve payment is £4.656million overspend, £2.568million worse than the projection in the Safety Valve profile. Strategies on closing the Safety Valve gap are currently being developed. The DSG account to be reported in the statement of accounts will be a cumulative £6.593million deficit and was included on the recent Section 251 submission to the DfE.

DSG Account	In Year Deficit £000	Cumulative Deficit £000
Brought forward	-	£704
2018/19	£205	£908
2019/20	£1,580	£2,488
2020/21	£1,811	£4,299
2021/22	£2,046	£6,345
2022/23	(£2,338)	£4,007
2023/24	£2,586	£6,593

26. As per [The School and Early Years Finance \(England\) Regulations 2023 \(legislation.gov.uk\)](https://www.legislation.gov.uk) local authorities are no longer permitted to fund any part of the DSG deficit from sources other than future DSG income and must carry it forward into the new or future financial years unless the Secretary of State authorises the local authority not to do so. The annual decision from Schools Forum on carrying forward the deficit is no longer applicable or required.

2024/25 BUDGET – OVERALL FORECAST POSITION

27. The forecast year end position for 2024/25 as at 31 May 2024 is an overspend of £4,289,000. This position should be treated with extreme caution at this early stage of the financial year as there are many variables and demand led elements to the budget as well as savings strategies that will start to take effect that may change this.
28. It should be noted, the forecast does not take into account additional DSG funding of £970,000 as per the Safety Valve agreement as this is subject to satisfactory progress of the programme. The first instalment for 2024/25 financial year has been confirmed by the DfE following progress submission in June 2024 and will be reflected in the future monitoring. A breakdown of the budget headings and variances is included in Appendix B summarised as:

Block	Current Budget	Outturn	Variance	
	£000	£000	£000	%
Early Years Block	10,920	10,920	0	0.0
Schools Block	63,054	63,049	-4	0.0
High Needs Block	21,701	26,001	4300	19.8
Central School Services Block	609	603	-7	-1.1
Total DSG	96,284	100,572	4,289	4.5
Other Grants (Pupil Premium etc.)	11,471	11,471	0	0.0
Total	107,755	112,044	4,289	4.0

EARLY YEARS BLOCK

29. Presently there are no variances forecast in the early years block. The variances are likely to develop once actual activity is submitted by the providers and funding following outcome of January 2024 census is confirmed by the DfE later this month. Additional Summer and Autumn censuses introduced for the new under 2 and 2-year-old working parents' entitlements in 2024/25 will impact further on the Early Years block allocations in this financial year.

SCHOOLS BLOCK

30. The vast majority of this budget relates to school budget shares which are passported on to schools based on their allocations agreed at the beginning of the financial year. No variances are reported in relation to the budget shares element of the budget.
31. Growth fund budget of £206,000 is currently forecast to be fully spent. Presently £163,000 of this budget has been committed as the Local Authority requested to admit additional secondary pupils to the Bay and Christ the King college in the academic year 2024/25. The growth funding to schools was calculated in line with local funding policy, as follows:

School	Number of additional pupils	KS 3 AWPU	7/12 Sept-Mar
The Bay	30	£5,096	£89,180
Christ the King	25	£5,096	£74,317
Total	55	£5,096	£163,497

HIGH NEEDS BLOCK

32. The forecast position as at May 2024 shows a forecast overspend of £4.3million (19.8%). This budget continues to be a major contributor to the overall DSG deficit in 2024/25 financial year. New strategies to increase specialist provision have been developed and the work is ongoing to address the pressure within the High Needs block with the impact anticipated in independent placements and high-cost bespoke educational packages for young people with EHCP.
33. A significant budget gap of £2,705,000 was identified as part of the high needs budget setting. This gap of savings to be identified, has been flagged under the 'high needs contingency' line within appendix A.
34. Direct Payments/Managed Educational packages – £721,000 overspend. Educated other than at school and colleges (EOTAS) children are being supported through this budget. Increase in the number of EOTAS since the start of the new academic year 2023/24 contributed to the forecast overspend position. 74 young people, an increase of 23 since September 2023, are currently being supported by this budget with an average cost of education package of £33,000. Majority of spend funds alternative provisions, purchased tutoring and therapies.

	2020/21	2021/22	2022/23	2023/24	2024/25 Forecast
	£000	£000	£000	£000	£000
DP/Managed Educational packages	£793	£996	£1,612	£2,157	£2,374
% increase	-9%	26%	62%	34%	10%

35. PRU – overspend £230,000. Primary provision at Island Learning Centre ceased from September 2023. There has been a significant increase in the number of secondary pupils at the centre in the new academic year 2023/24 resulting in the pressure in this budget in the current financial year. The funded full-time equivalents have increased to 110 (41%) since September 2023 based on the provisional Summer term submission. Further variances are likely to develop following attendance submission at the end of the summer term and new Academic year 2024/25 activity.
36. Mainstream schools top up - £122,000 overspend due to the continuing growth in the number of children with EHCPs in mainstream schools and academies and increase in average top up value per child linked to the increase in complexity of needs in mainstream setting. The banding system was implemented in September 2021 and there are currently 89% of plans under this methodology. The table below demonstrates the activity and unit cost in the last 3 years and to date:

	2021/22	2022/23	2023/24	2024/25 Summer term forecast
FTE pupil	529	574	635	652
<i>FTE % change</i>	13%	8%	7%	2%
Average top up per annum	£3,437	£3,437	£4,102	£4,423
<i>Average top up % change</i>	3%	9%	9%	8%

37. Special Schools place and top up funding - £84,000 overspend. Budget variance is due to commissioned places being higher than budgeted. New St Georges Special school satellite provision for 20 places agreed from September 2024. The original budget assumed satellite provision for 15 places.
38. Resourced provision place and top up funding - £68,000 overspend. Budget variance is due to commissioned places being higher than budgeted. Increase in commissioned places at Greenmount resourced unit from September 2024 from 6 to 12 resulted in the variance in these budgets.

CENTRAL SERVICES BLOCK

39. Most areas are predicting as per budget for this early point in the year and many areas relate to fixed contributions to costs. Variances in relation to non-SEN placements may develop as the year progresses as this is a demand led budget. The small underspend of £7,000 is in relation to Copyright licenses recently confirmed by the DfE and are lower than estimated at budget setting.

OTHER GRANTS

40. The majority of funding in this area is passported on to schools so no variances are expected at this stage. Other grants are based on DfE provided allocations and are passported on to schools as and when they are received. The significant grants in this area include pupil premium, universal infant free school meals, sixth form funding, and the PE and sports premium.

2025/26 AND BEYOND - SCHOOL FUNDING

41. It is anticipated that the DfE will confirm the release of the operational guidance for 2025/26 during late July/August and this will be followed up with indicative high-level funding allocations (based on the current pupil numbers and characteristics).
42. DfE confirmed the move toward direct National Funding Formula will be implemented by 2027/28 at the latest. Presently there is no information on changes to the existing National Funding Formula for 2025/26.
43. It is expected that consultation with schools on the funding formula for 2025/26 will be initiated during September 2024 following receipt of the guidance. This will enable decisions about how the 2025/26 funding formula will be determined and inform decisions around any high needs block transfer which must be made in November.

RECOMMENDATIONS

1. That Schools Forum notes the outturn position on the 2023/24 schools' budget.
2. That Schools Forum notes the May 2024 forecast 2024/25 position.

APPENDICES ATTACHED

Appendix A – 2023/24 Schools' Budget Final Outturn

Appendix B – 2024/25 Budget Monitoring Forecast Position May 2024

Appendix C – Budget Heading Descriptions

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Appendix A – 2023/24 Schools Budget Position Final Outturn

APPENDIX A – 2023/24 SCHOOLS BUDGET POSITION		Final Outturn	Mar-24	
Service Area	Current Budget	Forecast Outturn	Variance	
	£000	£000	£000	%
SCHOOLS BUDGET				
2 Year Old Free Entitlement	837	946	108	12.9
Universal (15hr) & Additional (30hr) Entitlement	5,066	4,976	-90	-1.8
Early Years Pupil Premium	95	102	8	8.0
Disability Access Fund	53	53	0	0.0
3-4 Year Old Free Entitlement	5,214	5,131	-83	-1.6
SEN Inclusion	145	145	0	0.0
Early Years Central Expenditure	328	285	-43	-13.1
EARLY YEARS BLOCK	6,524	6,507	-17	-0.3
Primary Budget Shares	37,116	37,116	0	0.0
All-through Budget Shares	7,768	7,768	0	0.0
Secondary Budget Shares	14,903	14,903	0	0.0
School Budget Shares	59,787	59,787	0	0.0
De-delegated: Free School Meals Eligibility	17	17	0	0.0
De-delegated: Licences / Subscriptions	27	23	-4	-13.6
De-delegated: TU Facilities Cover	46	46	0	0.0
De-delegation	90	86	-4	-4.0
LA Education Functions	803	803	0	0.0
Growth Fund	0	0	0	-100.0
SCHOOLS BLOCK	60,680	60,676	-4	0.0
Special Place Funding	2,887	2,896	9	0.3
Resourced Place Funding	350	350	0	0.0
Island Learning Centre - Place Funding	769	769	0	0.0
LA Education Functions (all schools HN)	25	25	0	0.0
Place Funding	4,030	4,039	9	0.2
Special School Top Up	4,321	4,473	152	3.5
Mainstream School Top Up	2,397	2,631	234	9.8
Resourced Provision Top Up	706	726	21	2.9
Island Learning Centre Top Up	870	1,083	214	24.6
Post 16 Top Up	1,885	1,974	88	4.7
Early Years SEN Funding	245	211	-34	-13.8
High Needs Top Up Funding - Discretionary	754	1,107	353	46.9
Direct Payments/Managed Educational Package	1,516	2,157	640	42.2
Pupils in Other Local Authorities Top Up	20	30	10	49.9
High Needs Top Up Funding	12,714	14,392	1,678	13.2
Independent & Non-Maintained Special Schools	3,567	4,374	807	22.6
SEN Central Teams	1,630	1,389	-241	-14.8
Hospital Education Provision	16	198	182	1,132.2
Support for Inclusion & Education Out of School	162	78	-84	-51.8
Primary Behaviour Service	0	288	288	0.0
SEN Transport	670	670	0	0.0
High Needs Contingency	-19	0	19	-100.0
HIGH NEEDS BLOCK	22,771	25,428	2,657	11.7
Admissions Service	178	178	0	0.0
Copyright	102	102	0	0.0
Fees to Independent Schools without SEN	80	30	-50	-62.5
LA Education Functions (all schools)	201	201	0	0.0
Centrally Employed Teachers	23	23	0	0.0
Servicing of Schools Forum	14	14	0	0.0
CENTRAL SERVICES BLOCK	598	548	-50	-8.4
Pupil premium and other grants	15,004	15,004	0	0.0
OTHER GRANTS	15,004	15,004	0	0.0
TOTAL SCHOOLS BUDGET	105,577	108,163	2,586	2.4
Deficit brought forward from previous year			4,007	
NET SCHOOLS POSITION			6,593	

Appendix B – 2024/25 Budget Monitoring Forecast Position May 2024

APPENDIX A - 2024/25 SCHOOLS BUDGET POSITION		Period 2	May-24	
Service Area	Current Budget £000	Forecast Outturn £000	Variance £000	%
SCHOOLS BUDGET				
Under 2 Year Old Free Entitlement	1,185	1,185	0	0.0
2 Year Old Free Entitlement	2,902	2,902	0	0.0
Universal (15hr) & Additional (30hr) Entitlement	6,066	6,066	0	0.0
Early Years Pupil Premium	104	104	0	0.0
Disability Access Fund	62	62	0	0.0
3-4 Year Old Free Entitlement	6,232	6,232	0	0.0
SEN Inclusion	175	175	0	0.0
Early Years Central Expenditure	427	427	0	0.0
EARLY YEARS BLOCK	10,920	10,920	0	0.0
Primary Budget Shares	38,198	38,198	0	0.0
All-through Budget Shares	8,189	8,189	0	0.0
Secondary Budget Shares	15,521	15,521	0	0.0
School Budget Shares	61,908	61,908	0	0.0
De-delegated: Free School Meals Eligibility	17	17	0	0.8
De-delegated: Licences / Subscriptions	27	23	-4	-14.8
De-delegated: TU Facilities Cover	47	47	0	-1.0
De-delegation	91	87	-4	-4.7
LA Education Functions	848	848	0	0.0
Growth Fund	206	206	0	0.0
SCHOOLS BLOCK	63,054	63,049	-4	0.0
Special Place Funding	2,989	3,018	29	1.0
Resourced Place Funding	379	414	35	9.2
Island Learning Centre - Place Funding	774	774	0	0.0
LA Education Functions (all schools HN)	28	28	0	0.0
Place Funding	4,170	4,234	64	1.5
Special School Top Up	4,855	4,909	54	1.1
Mainstream School Top Up	2,641	2,763	122	4.6
Resourced Provision Top Up	750	783	33	4.5
Island Learning Centre Top Up	759	989	230	30.3
Post 16 Top Up	1,991	1,991	0	0.0
Early Years SEN Funding	255	255	0	0.0
High Needs Top Up Funding - Discretionary	516	637	121	23.4
Direct Payments/Managed Educational Package	1,653	2,374	721	43.6
Pupils in Other Local Authorities Top Up	20	20	0	0.0
High Needs Top Up Funding	13,439	14,721	1,282	9.5
Independent & Non-Maintained Special Schools	4,053	4,420	367	9.1
SEN Central Teams	1,321	1,228	-93	-7.1
Hospital Education Provision	16	16	0	0.0
Support for Inclusion & Education Out of School	165	161	-4	-2.2
Primary Behaviour Service	572	550	-22	-3.9
SEN Transport	670	670	0	0.0
High Needs Contingency	-2,705	0	2,705	-100.0
HIGH NEEDS BLOCK	21,701	26,001	4,300	19.8
Admissions Service	178	178	0	0.0
Copyright	114	107	-7	-6.0
Fees to Independent Schools without SEN	80	80	0	0.0
LA Education Functions (all schools)	201	201	0	0.0
Centrally Employed Teachers	23	23	0	0.0
Servicing of Schools Forum	14	14	0	0.0
CENTRAL SERVICES BLOCK	609	603	-7	-1.1
Pupil premium and other grants	11,471	11,471	0	0.0
OTHER GRANTS	11,471	11,471	0	0.0
TOTAL SCHOOLS BUDGET	107,755	112,044	4,289	4.0
Deficit brought forward from previous year			6,593	
Expected Safety Valve funding			970	
NET SCHOOLS POSITION			9,912	

Appendix C – Budget heading descriptions

EARLY YEARS BLOCK

Under 2-Year-Old Free Entitlement Funding – Early years funding for providers for under two-year olds eligible for the entitlement for working parents.

2-Year-Old Free Entitlement Funding – Early years funding for providers educating two-year olds eligible for the free entitlement including those eligible for the entitlement for working parents.

3-4-Year-Old Free Entitlement – Early years funding for providers educating three- and four-year olds calculated through the Early Years Single Funding Formula, including those eligible for the 30 hours entitlement for working parents, the Early Years Pupil Premium and the Disability Access Fund.

Early Years Central Expenditure – Costs of the local authority early years team responsible for administering the entitlement, auditing and inspecting providers, ensuring sufficiency of places, providing support and guidance for providers on best practice and running local projects in partnership with providers.

Early Years SEN Inclusion – Contribution from the early years block to meet the costs of SEN top-up funding for early years providers.

SCHOOLS BLOCK

De-delegated: Licences / Subscriptions – Funding maintained schools have elected to give up from their budget shares to fund the cost of licences negotiated centrally for schools including Access Budgeting Tool and (Primary Schools only) Fischer Family Trust subscription

De-delegated: Free School Meals Eligibility – Funding maintained schools have elected to give up from their budget shares to cover the cost of local authority officers checking the eligibility of pupils for free school meals on behalf of schools

De-delegated: Staff Supply Cover (TU Facilities) – Funding maintained schools have elected to give up from their budget shares to fund employers of trade union representatives to release their employees to support union members in other schools

Pupil Growth – Growth fund allocations made under the policy agreed by forum

Schools Budget Shares – School budget allocations determined through the local funding formula

HIGH NEEDS BLOCK

Special Place Funding – Funding of commissioned places in maintained special schools at the fixed rate of £10,000 per place regardless of occupancy

Resourced Place Funding – Funding of commissioned places in maintained resourced provisions at the fixed rate of £10,000 per place (if empty in preceding autumn census) or £6,000 per place (if occupied in preceding autumn census) regardless of occupancy

Appendix C – Budget heading descriptions

Island Learning Centre - Place Funding – Funding of commissioned places in the maintained Pupil Referral Unit at the fixed rates of £10,000 per place for 40 behaviour places and £18,655 for 20 emotionally vulnerable/unwell places, regardless of occupancy

Top Up Funding - Resourced provisions – Additional funding for resourced provisions at an agreed top-up rate for the type of provision, based on actual occupancy

Top Up Funding - Post 16 – funding for high needs students attending post-16 institutions including the Isle of Wight College and HTP.

Top Up Funding - Special Schools – Additional funding for pupils in special schools at a banded level of funding based on their level of need, at actual occupancy. Also, over-occupancy funding at £10,000 per pro-rata place where occupancy is above agreed places

Top Up Funding – Island Learning Centre – Additional funding of £8,655 per pupil attending the ILC, pro-rata based on actual occupancy

Hospital Education Provision – Funding for occasional pupils (typically 0-2 in a year) who are attending specialist hospital education on the mainland following referral by a medical practitioner

Early Years SEN Funding – Additional funding for early years settings to support pupils with SEN, with lower level inclusion funded from early years and high needs funding from this budget

Independent & Non-Maintained Special Schools – Expenditure on placements for pupils with SEN with non-maintained and independent providers, including St Catherine's and specialist mainland providers

High Needs Contingency – Contingency budget from surplus budget to be used to offset savings not achieved or reduce the brought forward deficit.

Support for Inclusion & Education out of school – Support for pupils at risk of permanent exclusion to keep pupils in mainstream education where suitable, and the costs of the Elective Home Education team who support parents who choose to home educate their children

SEN Central Teams – Central SEN teams supporting pupils with additional needs including Speech and Language Therapy, Specialist Teacher Advisors (visual impaired, hearing impaired and dyslexia) and the Early Years SEN team, plus supporting admin

Top Up Funding – Mainstream – Top-up funding for pupils in mainstream education with Education, Health and Care Plans, as per banding framework, after schools have funded the initial £6,000 of additional needs

Top Up Funding – Discretionary – Additional funding for schools outside of the standard funding arrangements, including specialist equipment and other high-cost provision specified in plans

Direct payments / Managed Educational Packages – The cost of providing educational personal budgets to children with SEN either via Direct payments mechanism or commissioned by the LA.

Appendix C – Budget heading descriptions

SEN Transport – A fixed contribution of £670,000 to the costs of transport of children with SEN, which was previously part of the schools' block prior to 2017/18 but was moved to the high needs block (along with the equivalent amount of funding)

LA Education Functions (maintained schools) – High needs block funding of £72.00 per place retained from special schools and the ILC, used to fund local authority statutory services as agreed by forum

CENTRAL SCHOOL SERVICES BLOCK

Fees to Independent Schools without SEN – Education costs of children in mainland social care placements who do not have SEN, but where mainstream education is not suitable

Admissions Service – Fixed contribution to local authority admissions services for all schools

Copyright – Amount charged by the DfE for copyright licences negotiated for all schools nationally

Servicing of Schools Forum – Costs of schools' forum including premises, staffing costs including the costs of the clerk and report preparation

LA Education Functions (all schools) – Use of central school services funding for local authority statutory duties relating to all schools, including academies.

GRANTS

Pupil Premium & Other School Grants – Various school related grants which are passed on to schools including Pupil Premium, Recovery Premium, Universal Infant Free School Meals, PE and Sports, and Post-16 funding for maintained sixth forms.