

Warrington Schools Forum

Agenda

Date: Tuesday 21 March 2023

Time: 4.30 pm – 6.30 pm

Venue: via Microsoft Teams

	Item	Enc / Verbal	Decision; Discussion; Information	Lead
1.	Apologies and welcome			Chair
2.	Minutes from the previous meeting and matters arising (17 January 2023)	Enc.		Chair
3.	Membership	Verbal		Chair
4.	Annual School Audit Report	Enc.	Information	Simon Bleckly
5.	Academy conversions	Enc.	Information	Paula Worthington
6.	Early Years Update 2023/24	Enc.	Information and Decision	Garry Bradbury
7.	Designated Schools Grant Budgets 2023/24	Enc.	Information	Garry Bradbury
8.	Update on Growth Fund	Verbal	Discussion	Chair
9.	AOB			Chair
10.	Meeting schedule for 2023: <ul style="list-style-type: none"> • 20 June 2023 • 10 October 2023 All Tuesdays at 4.30 – 6.30 pm via Teams			

Warrington Schools Forum

Minutes – 17 January 2023 (Held at University of Chester, Time Square)

Draft to be confirmed March 2023

Membership

Membership with differentiated voting rights ~ Total Membership of 28, of whom 22 are entitled to vote on funding formula issues									
Sector Representation (22)	Appointed by the Council following election by:	Member	Dates and Attendance						
			11 October 2022	17 January 2023	21 March 2023	20 June 2023	10 October 2023		
Maintained Nursery School Senior Staff (1)	Primary Headteachers Group	Marcia Atherton	A	P					
Special School Staff (1)	Special School Headteachers Group	Lucinda Duffy	P	P					
Special School Governor (1)	Governors Forum	Hazel Coen	P	P					
PRU (1)	PRU Management Board	Lindsay Regan	A	A					
Academy – all phases (9) Agreed this should be: (5 secondary including UTC) (4 primary)	Academy Schools (secondary)	Gwyn Williams	P	P					
		Vacant	-	-					
		John Carlin	A	P					
		Christian Wilcocks	P	P					
	Academy Schools (primary)	Gary Cunningham CHAIR - Schools Forum	P	P					
		Paula Warding	A	A					
		Cath Cooke	P	P					
		Craig Burgess	P	P					
	UTC	Chris Hatherall	A	P					
	Maintained Primary School Sector (6)	WAPH and Governors Forum	Siobhan Bentley	P	A				
Kathryn Berry			A	A					
Zoe Jones			A	P					
Ian Moss			A	P					
Janet Lazarus Governor			P	P					
Donna Kendal Governor			A	P					
Maintained Secondary School Sector (2)	WASCL	Chris Hunt	P	P					
		Ed McGlinchey	P	P					
Private Voluntary and Independent Providers (1)	PVI Providers Forum	Kelda Willians	P	A					

Representing	Member	Dates and Attendance						
		11 October 2022	17 January 2023	21 March 2023	20 June 2023	10 October 2023		
<u>Non-Schools Members (6)</u>								
Anglican Diocese (1)	Jane Griffiths	A	A					
Roman Catholic Diocese (1)	Chris Williams	A	A					
16-19 Institutions (1)	Damian McGuire	P	P					
Parent Governor (1)	Vacant	-	-					
NEU (Trades Union)	Lucie Humphreys	P	P					
NASUWT (Trades Union)	Laura Watson	P	A					

Representing		11 October 2022	17 January 2023	21 March 2023	20 June 2023	10 October 2023		
<u>Warrington Borough Council</u>								
Director, Early Help, Education and SEND	Paula Worthington	P	A					
Head of Service – Quality Education and Learning	Louise Atkin	A	P					
Finance Manager	James Campbell	S	P					
Senior Accountant (Schools)	Garry Bradbury	P	P					
Executive Member for Children and Young People's Services	Cllr Sarah Hall	A	A					

Key:

P ~ Present

S ~ Substitute

A ~ Apologies

- ~ Vacancy

X ~ Absent with no apologies

O ~ Observer

C ~ Meeting cancelled

Minutes:

Gill Sykes

1. Apologies and Welcome

The chairperson, Gary Cunningham, welcomed everyone to the meeting and noted that apologies would be recorded in the minutes. Noted that this January meeting was taking place as a face to face session and the meetings scheduled for the rest of this year will take place virtually. Gary explained that Simon Lennox and Helen Fleming would not be attending for agenda item 3 and item 4 so that the forum can focus on item 6 at length.

2. Minutes and Matters Arising (from 11 October 2022)

The minutes were accepted as a true record and no one raised any discrepancies. Gary noted he had been impressed with the service provided by Simon Lennox and the attendance team and Louise agreed to feed this back.

3. Update on school attendance SLA

Simon Lennox's report was presented to the forum. Gary assumed everyone had read the paper which noted four schools had not committed to the contribution. Craig Burgess shared that his school had raised concern about what the provision would be and had emailed Simon. Craig confirmed his school will be making the voluntary contribution but not buying in the SLA. Ian Moss shared that the contribution is currently under review with their chair of finance. The chairperson noted that no-one objected to the recommendations.

Recommendations:

- (i) It is recommended that from the 2023-24 academic year onwards we move to a School Contribution: Purchased SLA: LA contribution model, given that the overwhelming majority of schools are happy to proceed as proposed. **AGREED**
- (ii) It was noted in the original proposal that contributions in September 2023 could be higher due to pay award increases, inflation etc. The figures have been reviewed in the light of this and the actual Contribution: SLA figures have been increased by 4%. **NOTED**
- (iii) For clarity, from 2023-24:
 - All schools are asked to pay the Contribution amount for the Universal Service. **NOTED**
 - Schools that wish to purchase the additional Extended Service SLA will choose to pay the additional SLA amount. **NOTED**

4. Trade Union Facilities Time

Helen Fleming's report was presented to the forum. The chairperson noted that all the recommendations were agreed by Schools Forum.

Recommendations:

- (i) Schools Forum are requested to agree to carry forward the forecast 22/23 underspend into 23/24 in order that this can be used to reduce the per pupil cost for participating schools and academies for next financial year. **AGREED**
- (ii) Taking into account the carry forward, it is therefore proposed that Schools Forum agree, on behalf of the maintained school sector to de-delegate £2.44 per pupil for the purposes of teacher trade union facility time in 2023/24. Participating academies are asked to contribute at the same rate. **AGREED**
- (iii) This reduced rate will apply only to those schools that have supported and contributed to the shared facilities time arrangements in the 2022/23 financial year. **AGREED**

5. Membership

The chairperson noted there are two vacancies on Schools Forum, for one secondary academy rep and for one parent governor rep. Paula wants to make sure the forum membership is reflective of the maintained, academy, primary and secondary sectors and will look at this outside of the meeting.

Action: Paula Worthington to check if forum membership is reflective of all sectors.

6. DSG settlement/schools budget consultation and other funding issues

Garry Bradbury presented his report to the forum and the following was noted:

- The funding cycle follows a pattern where we are notified late summer about the rate per head for the following financial year. At that stage we don't have the census for the formula to operate. When we have the new census numbers for October the rates are used for the final settlement. Over the last two years the DfE have provided an additional funding grant which can't go through the funding route. Where numbers on roll are 2% higher than last year the funding is raised 2%, but there are other significant elements that have increased more than 2%.
- At the last meeting it was agreed that once the funding was confirmed and modelling of updated NFF was complete a working party would meet. The growth is £1.5m and we needed £800K to set NFF leaving us with a surplus of funding of £728K. A meeting took place across the phases and for the first time we didn't get a consensus of how to use the funding. Noted that if the forum can't establish a consensus tonight the local authority will have to consider the strength of arguments and pass judgment. Ultimately the decision remains with the local authority, although we would clearly like a unified voice from the forum.
- For the £728K headroom we have three options: (i) to recirculate the additional funding back through the formula and choose one or more of the funding values to increase. (ii) to agree a transfer of the funding into the High Needs Block. (iii) to institute a growth funding mechanism to use some or all of the headroom.
- There are two difficulties with the third option, firstly at the moment maintained primaries de-delegate some funding to operate the system, secondly if the local authority takes advice and agrees to create a growth fund with some or all of the funding it has to form part of the submission or formula. Everything would be subject to ESFA criteria of allocation and would have to be communicated to the ESFA by Friday.

Comments/queries:

- The options were discussed at the working party where it was noted that if we put the funding back into schools through the formula, looking at an increase in MFG, we could increase the AWPU and also increase the lump sum. If we are currently at the NFF limits, by making an increase we would be moving away from NFF. Because the formula has protections some schools with protection would get more through the formula and the protection would be reduced to compensate so lots of schools would get nothing extra. There would be a targeted effect and no more than half of Warrington schools would get something through MFG.
- One option could be for some or all to be transferred into the High Needs Block and allocated in a way to be determined by Schools Forum. This would give no unexpected consequences of the formula.
- One option Damian has mentioned is for some or all of the funding being used to create a growth contingency. There is an issue in that we would need to have a ready solution now and also have to work out how it would impact the existing de-delegation.

The chairperson asked if the forum wished to speak on or propose option one, no-one came forward to propose this option. The chairperson noted that we can't consider the third option until we have decided on option two. Questions and comments were invited by the Chair.

- For option two, Christian Wilcocks asked if there is a business case for transferring the money to the High Needs Block. Garry Bradbury noted that if it is approved by Schools Forum and signed off it doesn't require any further external intervention as the amount is below 0.5% which would require Secretary of State approval. It has the advantage of there being freedom to allocate the funding in consultation with Schools Forum. It could be allocated out in a combination to school budgets while still retaining an amount for growth/emergencies.
- Craig asked if the money can be ring-fenced in the High Needs Block so it is not used for other things. Garry confirmed that it can be ring-fenced and therefore protected.
- Garry informed that we will be reporting back to Schools Forum in March on the usages of the High Needs Block and we can either allocate to school budgets or issue out on the criteria to be determined.
- Option three, a growth fund was discussed and John Carlin gave an example of his school, where since September 2021/22 due to migration, school numbers had grown by over 100 pupils with 80 being unfunded as they arrived post the census date. They agreed with the local authority to go over PAN to meet need and there has also been a desire for in year admissions. John referred to the guidance for growth funding that the local authority has a responsibility with extreme cases. The ESFA and the DfE advise that the only route is

through the local authority and they have funding to fund extreme examples of growth. John referred to the guidance document that states a growth fund is to allow smooth transition across schools and parity across schools. John felt we should create some kind of growth fund and if the criteria in the guidance was adopted it would enable everyone to meet needs and enable the local authority to meet its responsibilities.

- Damian noted that the growth contingency is incorrectly called growth as the contingency also covers falling rolls. There could be schools with a reduction in numbers and the local authority may say they should remain open and to get them through this period they should also be able to draw money from this fund. Damian noted that this money would come from the DSG. Garry Bradbury shared that 99.56% of DSG is committed and allocated through NFF.
- Craig shared that Woolston primary are admitting a lot of children from Hong Kong and are expecting more. Suggested a solution could be to include academies putting into a pot as well as maintained. Garry noted that it would be a voluntary contribution from academies.
- Ed McGlinchey referred to several years ago when there was capital investment for his school to replace mobiles which didn't actually add additional space. There was agreement at the time to take an additional 48 children per year. Ed felt that a growth fund would benefit the growth they had even though it was longer term.
- Ed asked what provision is in place for the children from Hong Kong when they arrive in school and Gary C asked about support with EAL. Louise shared that she has advertised to recruit an EAL teacher and an EAL TA from her education budget to be in post until the end of the summer term.
- Garry Bradbury noted that the lag is an issue and it is only when the children from Hong Kong are included in the census that they will trigger EAL. All the school funding works on the lag basis and the authority don't have any funding for lag.
- Gwyn felt that there is an option to transfer the money into the High Needs Block and decide on criteria and how to use the money at a later date rather than try to commit to something tonight. We would want the local authority to have a pot of money for schools struggling in unforeseen circumstances.
- A forum member noted that to transfer the money to the High Needs Block allows more time to get the decisions right for our children. It feels more strategic to put it in the High Needs Block.
- Noted that schools may be expecting some money coming back to them so we need to be really considerate of all schools and their financial pressures when reporting back to them about forum agreeing to the transfer of funds to the High Needs Block.
- Lucinda noted there have been some really powerful things said, and we need to think bigger than the room as we are representing everyone when thinking about the decisions. There are lots of schools who are vulnerable for a variety of reasons and we need to make sure we take some time to consider that.
- Damian noted that our recommendation to the local authority would be to look at the headroom and transfer to the High Needs Block and use it to create the emergency fund and if there was any money over it could be redistributed to the schools.
- Ian asked for there to be clear communication with schools about why the forum has agreed to transfer the money to the High Needs Block.

The chairperson noted that after discussion, the consensus seems to be to transfer to the High Needs Block and then decide on a criteria and how to use the money going forward.

Schools Forum members voted in favour of transferring £728K into the High Needs Block. For it to be ring-fenced to form an emergency fund and used in conjunction with the local authority to address pressure with unplanned growth. Noted that being in the High Needs Block it will not be subject to external regulations and with Schools Forum agreement, we can decide the criteria and how it is spent. It was agreed to form a working party to discuss the criteria and any other details around this money. Volunteers for the working party were noted as John Carlin, Lucinda Duffy, Hazel Coen, Gwyn Williams, Donna Kendal, Gary Cunningham, Zoe Jones and LA officers, meeting to be arranged as a face to face session. Cath Cooke queried if people not on Schools Forum could be part of the working party.

De-delegations were discussed with maintained colleagues and noted that while de-delegation is an option it is an annual conversation.

It is recommended that Schools Forum members representing mainstream schools:

- (i) Note the contents of the report, including the materiality of the forthcoming MSAG; **NOTED**
- (ii) Recommend an appropriate use of the allocation of headroom funding, and consequently the composition of the Warrington mainstream schools' funding formula for 2023/24; **AGREED AS NOTED ABOVE**
- (iii) For maintained sector representatives, agree de-delegations, where appropriate, for the various services discussed in **section 4.5** of the DSG report. **AGREED**

7. AOB – no items were brought forward to discuss

The chairperson thanked everyone for attending and the meeting was closed.

Meeting schedule for 2023:

- 21 March 2023
- 20 June 2023
- 10 October 2023

All Tuesdays at 4.30 – 6.30 pm via Teams

DRAFT

REPORT

WARRINGTON
Borough Council



Report to: Schools Forum

Item: 4

Date: 21 March 2023

For: Information

Title: Review of School Audits 2022 / 23

Author: Simon Bleckly

Presenter: Simon Bleckly

Internal Audit Service

REVIEW OF SCHOOLS AUDITS 2022/23

MARCH 2023

Internal Audit
1st Floor One Time Square
Warrington
WA1 2EN

WARRINGTON
Borough Council



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1. INTRODUCTION

This report presents the main findings from the school audits carried out by Internal Audit since the previous report in March 2022 and provides an overall opinion on the governance and control frameworks in place in schools, supporting the completion of the Council's Annual Governance Statement.

COVID had a significant impact on the ability of the Internal Audit service to carry out school reviews in 2020/21 and 2021/22. We have been able during the previous year to resume in person visits to schools, but staff vacancies have restricted our ability to carry out a full programme of visits. We have reviewed eight schools in the past year and two more have been booked in before the financial year end, but this still leaves a number of schools that have not received a visit for several years.

2. MAIN FINDINGS - AUDITS

The table below provides a comparison of the assurance ratings with previous years. Appendix One contains the definitions for the audit assurance opinions and recommendation risk ratings.

Summary of Audit Opinions, 2019/20 to 2022/23 (to date)

	19/20	20/21 and 21/22	22/23	Total
High	1	0	1	2
Substantial	7	5	6	18
Limited	0	0	1	1
Minimal	0	0	0	0
Total	8	5	8	23

The table below summarises the number of recommendations made in reports issued since March 2022 by priority, in each area of the schools testing programme.

Recommendations made in school audits since March 2022

	Critical	High	Medium
Leadership & governance	0	0	15
Financial management and control	0	1	25
Orders and payments	0	1	16
Bank imprest and petty cash	0	0	5
People management	0	1	13
Income and banking	0	0	9
Asset and security management	0	0	13
Unofficial funds	0	0	4
Total	0	3	100

We have found that schools are generally still managing to maintain effective systems of internal control in an ongoing, challenging financial environment. It is pleasing to note that there was only a small number of High priority recommendations made during the year.

There are, however, some issues that have arisen in a number of our reviews and are worth keeping under consideration by all schools. Through our links with the North West regional schools audit group, we have identified some of these as issues arising in other authorities. These include:

- New school Finance Staff / Business Managers receiving limited handover of duties / responsibilities when starting, resulting in gaps in records / tasks not being undertaken /

kept up to date / some duplication of processes and lack of clarity relating to where tasks are up to.

- Staff using debit cards that are not assigned to them.
- Official and Unofficial expenditure incurred which relates to Gifts & Hospitality (lack of control / justification) – often no formal guidance available for staff to make clear what is and what is not acceptable.
- Shared mailboxes within school office for the submission of financial / confidential information, meaning that is not possible to identify who is responsible for the transaction.
- Non-orders being placed / no commitment on the financial system, impacting on effective budgetary control.
- Payments being made against “proforma” invoices (these are not legally binding - only a commitment of sale and cannot be used to reclaim VAT)
- Loyalty points being obtained by staff when making purchases on behalf of the school, which may be an incentive against efficient procurement and could have personal taxation implications for individuals.
- Enhancing controls relating to items equipment purchased using Trade Cards (i.e. assigned to Maintenance Staff) – introduce Equipment Logs and a process for regular independent varication of the items.
- Payment Card Industry Compliance – ensure this is in place for any schools using (or considering) card readers for income collection. Also consider secure location/storage of the card reader.
- IR35 – ensuring employment status is accurately assessed / evidence retained.
- Ensure that records maintained relating to “supply” provide an appropriate audit trail from cover provided to corresponding invoice paid. (To reduce risk of duplicate payments being processed)
- Ensuing that as part of leavers’ processes any keys issued to / held by the leaver are handed back.
- Ensuring the questions on the SFVS are answered accurately and in full, particularly Question 26 which includes Related Party Transactions (submission of a RPT return)
- Transfers between unofficial funds and official funds not being carried out on a timely basis (i.e. only being actioned at the end of the year)
- Website compliance review - if being undertaken often carried out by the individual with responsibility for updating it, need to ensure some separation of duties.

In addition, the following recommendations are new ones that we have made in some schools in the past year:

- Introducing a process for the running of periodic reports from the financial system between key dates - relating to any changes to supplier data that have been actioned i.e. bank account changes / e-mail addresses, and ensure that these are independently verified. This

is to address the risk of phishing attacks / fake emails pretending to be suppliers and requesting changes of details. (Also see section 6 below)

- Retaining clear records/documentary evidence to demonstrate GDPR training has been provided to / attended by staff.

We review the information that schools provide and publish in relation to their use of pupil premium; effective use of this funding is seen by OFSTED as a key factor in schools closing the attainment gap between pupils. From our reviews we found that all schools were publishing adequate information about how they were using this funding. We were able to verify that schools were using the funding for the stated purposes, although we do not review delivery of outcomes.

At the North West Schools Audit Group, a couple of authorities mentioned risks around maintenance of trees on school properties, following the tragic death of a Newcastle schoolgirl killed as a result of a rotting tree falling on her. This highlighted the need to carry out inspections on a regular basis, and after any potentially damaging events – these should be carried out by an appropriately qualified (i.e. at least Level 4) Arboriculturalist.

3. THE SCHOOLS FINANCIAL VALUE STANDARD

The Standard is a list of formal questions that school governing bodies are required to discuss with their head teacher and other senior staff in order to gain assurance that funds delegated to the school are safeguarded and spent effectively. Consideration of the questions can be delegated to a Finance Committee or equivalent, but the completed assurance statement must be signed by the Chair of Governors and considered by the Governing Body.

Internal Audit carry out a brief review of each school's latest SFVS as part of the audit visits, to ensure that the self-evaluation and any improvement actions identified are broadly in line with the results of our own testing. This was generally the case for the schools that we have audited recently.

4. THE AUDIT TESTING PROGRAMME, 2023/24

We review the audit testing programme each year, to ensure continued coverage of schools' key financial risks and to account for any changes in the SFVS content. There are no significant changes identified for 2023/24.

In July 2019, the DfE issued a consultation on possible changes to financial transparency arrangements for maintained schools and Academy Trusts. There were a number of questions in the consultation that directly related to both the level and timing of internal audit work in schools and the areas that would potentially be subject to review.

The most significant question in relation to Internal Audit was whether there should be a requirement for maintained schools to be subject to an internal audit at least every three years. The current level of resource available to the Local Authority to carry out schools internal audit is insufficient to meet this potential additional demand. In its response to the consultation, the government decided not to place a minimum audit cycle on maintained schools. Existing resource constraints will make it difficult for us to catch up on outstanding reviews. We will continue to review the testing programme to make it more efficient, so that we can cover more schools each year with the same resource.

We have completed the planning process for 2023/24, and have consulted with staff in the relevant services to identify schools for review. As part of this process, we will take into account any plans for schools to become Academies and any significant changes in staffing.

5. REDUCING THE RISK OF FRAUD IN SCHOOLS

In the current economic climate, schools and other public bodies can face an increased risk of fraud, from internal and external sources. Thankfully, frauds committed by school staff remain rare, both locally and nationally, but the consequences can be severe. Most cases involve an abuse of position, and are often driven by financial pressures or changes in personal circumstances. Recent examples of national cases have included staff:

- Forging documents to support claims for pay rises and increase number of contracted hours.
- Paying cash received into personal accounts.
- Receiving payments into an account that should have been closed.
- Using the school procurement card for personal purchases.
- Falsifying cheques to make personal payments based on fake expenses.
- Stealing money from after school / breakfast school clubs. In one case, this amounted to £490,000 over seven years
- Headteacher diverting over £100k payments for advisory work carried out in school time to their personal company's bank account.
- IT manager reselling items purchased using school's budget (to a friend who then sold them back to schools), and selling "end of life" IT equipment that would normally be donated to charities.
- School naming its new theatre after the donor, who turned out to be a fraudster using proceeds of crime for the donation.

And not a case involving staff, but which had an impact on schools:

- Travel agent failing to tell schools his ATOL protection had lapsed – cost eight schools £358k in lost deposits for trips.

Schools do continue to be a target for external fraudsters. We regularly brief schools on national alerts issued by the National Anti-Fraud Network and other agencies, containing details of frauds and attempted scams. Since 2015/16, we have issued relevant alerts via the My School Services website. Examples of scams against schools include:

- Letters or emails purporting to come from suppliers or employees, requesting that their bank account details be changed (known as diversion frauds).
- Phishing e-mails, often asking you to enter your bank account details or passwords in order to "unlock" an account with your bank or a supplier (e.g. Amazon, Apple).
- Emails stating they are from HMRC regarding tax refunds.
- Bogus calls or visits from people pretending to work for companies that schools deal with, e.g. photographers, cash collection firms, asking to pick up income held by the school.
- Emails hacked to allow access to email accounts containing bank details for payments, then used to generate false information in support of a claim for payment.

Since the pandemic, there has been an increase nationally in the number of attempted payroll and payments diversion frauds, and they have become increasingly sophisticated. Fraudsters are using social media to identify working relationships in order to make their requests seem more plausible, and they may make contact more than once, establishing a relationship with staff; sometimes asking to change their email address initially before subsequently using the new address to make a diversion attempt.

To help governors' oversight of the financial management of their school, we have created a Schools Anti-Fraud Toolkit, containing information on identifying fraud behaviours and other potential indicators, as well as recent national fraud cases in schools. The Toolkit also has a

checklist that will assist with the completion of the SFVS. The Toolkit and checklist are available via My School Services.

6. CONCLUSION AND AUDIT OPINION ON SCHOOLS' SYSTEMS OF INTERNAL CONTROL

The Council's Annual Governance Statement has to include assurances that there are effective controls and governance arrangements in place in all schools.

The assurance for the AGS in relation to schools is largely provided from the programme of school reviews and other relevant work, as summarised in this report. This report is submitted as part of the evidence to support the AGS and therefore includes a conclusion and audit opinion (below) giving our assessment of the overall control framework in operation in schools. Assurance has also been obtained from the submission of SFVS statements from schools.

Our audit and assessment work continues to provide assurance that schools in Warrington have effective systems of financial management. The reviews that we have carried out in the last five years have identified no significant risks or control issues that would require disclosure in the Council's Annual Governance Statement. However, we acknowledge the fact that restrictions imposed by the pandemic and by the level of resource available mean that we have been unable to review the majority of Warrington schools in this period.

We are satisfied that there is an effective framework for reporting our findings and recommendations to governors and senior managers and for appropriate action to be taken to improve existing controls.

We therefore conclude that, subject to the limitation in scope imposed by the number of schools that we have been able to audit, there is **Satisfactory Assurance that Warrington schools have effective systems of governance and internal control in place.**

The Forum is asked to note and comment on the contents of the report.

Simon Bleckly
Head of Audit, Risk & Insurance
Warrington Borough Council
March 2023

APPENDIX ONE

Assurance Opinions for Audits

Opinion	Narrative
High Assurance	Key controls are being applied consistently and effectively. This means that the key risks in the terms of reference are being properly managed and our review did not identify any weaknesses that would impact on the achievement of the key system, function or process objectives.
Satisfactory Assurance	Key controls exist but there is some inconsistency in their application and some of the key risks in the terms of reference may need attention. The likely impact of these weaknesses on the achievement of the key system, function or process objectives is not expected to be significant.
Limited Assurance	A number of key controls do not exist and/or are not applied consistently or effectively. This means that a number of the key risks in the terms of reference need attention. These weaknesses in the design and/or operation of key controls could impact upon achievement of key system, function or process objectives.
Minimal Assurance	A significant number of key controls do not exist and/or there are major omissions in the application of key controls. This means that a significant number of risks in the terms of reference are not being managed properly, which may put the achievement of the Council's objectives at risk.

Recommendation Risk Definitions

Priority	Definition
Critical	A top priority owing to a control weakness that has or could have a significant impact on the achievement of key system, function, or process objectives, and also the Council's objectives.
High	An important issue owing to a control weakness that has or could have a significant impact on the achievement of key system, function, or process objectives.
Medium	A control weakness that has or could have an impact on the achievement of the key system, function or

Priority	Definition
Low	process objectives. An issue, which, if addressed, would contribute towards raising the standard of internal control. A minor issue which does not impact upon the achievement of key system, function or process objectives. However implementation of the recommendation would improve overall control or help to reduce a minor level of non-compliance with an existing control process.

Report



WARRINGTON
Borough Council

Report to: Schools Forum

Item: 5

Date: 21 March 2023

For: Information

Title: Charging Maintained Schools for Costs
Associated with Facilitating Academy Conversions

Author: Felicity Wisken

Presenter: Paula Worthington

1. INTRODUCTION

1.1 The Academies Act 2010 provides schools with the opportunity to become an academy, which are independent of local authority control. Academy schools are able to set their own pay and conditions for staff, and are able to buy in private services, including buying back services from the local authority.

1.2 The Secretary of State for Education's white paper (dated March 2022) stated that by 2030 all schools must have converted to academy status or have plans to join a multi-academy trust. Whilst it has been announced that the bill will not progress to its third reading in the House of Lords, the government continues to remain committed to the aims of the paper. It is therefore anticipated the number of schools converting will increase. This comes at a time when local authorities are also experiencing a reduction in revenue.

1.3 As of March 2023 approximately 60% of schools in Warrington have yet to convert to academy status (this includes 2 schools that are currently in the conversion process). The current school/academy position is as follows:

Sector	Academies	LA Maintained	Voluntary Aided	Total
Nursery	0	1**	0	1
Primary	23	16	30	69
Secondary	10	1	2	13
Special	2*	3	0	5
Total	35 (40%)	21	32	88

**includes The Seymour Academy Free School, part of the Sovereign Trust, currently in planning stage.*

***Stand-alone nursery schools cannot currently convert to academy status.*

1.4 The workload on local authorities associated with a conversion can be significant. Adequate resources need to be devoted to ensure the work is undertaken within a reasonable timescale, whilst also ensuring that liabilities are transferred appropriately to the new academy. There is the potential for additional resources to be needed, particularly if several schools opt to convert at the same time. Key tasks for officers include:

- Legal work associated with the Commercial Transfer agreement; the document which sets out the basis on which the school will convert, including the treatment of employment issues, assets, liabilities and existing contracts, this involves liaising with the Trust's appointed solicitors.
- Legal work carried out by Estates officers, associated with land and building transfers, this can vary significantly between conversions and also involves liaising with the Trust's appointed solicitors.
- Employment and HR procedures including carrying out consultation under TUPE regulations and transferring employment to the academy (this can vary by school type).
- Setting up service level agreements and contracts for the new academy, reconciling the school's previous accounts, along with updating other local authority records such as asset registers and payroll.
- Closure of the school's financial records and ensuring suppliers are paid for goods and services ordered as a local authority school.
- Supporting changes in relation to Information and Communications Technology (ICT), this can vary significantly depending on what/how many local authority ICT services the school chooses to move away from.

2. FINANCIAL CONSIDERATIONS

- 2.1 The Department for Education's current funding framework provides each school going through the conversion process with a £25,000 one-off grant to help meet the additional costs of conversion, such as legal costs. Local authorities do not receive any additional funding to assist with the conversion process. This means that costs associated with a conversion, which can be significant, are absorbed by the local authority, and met by revenue.
- 2.2 In 2018 parliament's committee of public accounts noted that:
- Local authorities can incur significant costs when schools become academies, which affects their capacity to support their remaining maintained schools. The department does not collect data on the costs incurred by local authorities in supporting the conversion process.
 - A survey by the Local Government Association suggests that the average cost to local authorities, in terms of staff time and spending on things such as legal fees, has been between £6,400 and £8,400 for each maintained school that becomes an academy. Some local authorities have chosen to charge schools fees to recover these costs; evidence suggests the charges may range from £2,500 to £20,000 per school. These figures are likely to have increased since 2018 due to inflation and rising costs associated with staffing.
- 2.3 The amount of officer time required to facilitate a conversion can vary case by case, depending on the level of complexity involved, particularly in regard to TUPE, information technology and legal issues associated with the site (land and property). An assessment of Warrington Borough Council officer time and other associated costs (such as land searches and register entries) indicated the typical cost of the conversion process to be in the region of £10,250.

- 2.4 Warrington Borough Council has previously recovered some of the costs associated with the conversion process, charging converting schools. However, there has been inconsistency in charges.
- 2.5 In order to ensure the local authority can manage the conversion process efficiently and effectively, in support of the school's decision to convert, it is proposed that a charge be re-introduced. There is nothing in legislation to suggest that a local authority cannot charge for the conversion. The £25,000 grant received by each converting school should enable schools to have resources to meet a reasonable charge.
- 2.6 The charge would not be financially benefitting to the local authority and would not be applied to schools that are subject to an academy order (where a school is judged as performing lower than expected targets by Ofsted and ordered to become an academy).
- 2.7 Many local authorities already charge converting schools, and the number doing so appears to be increasing. Many charge on an average basis, some recover costs in full and others adopt a percentage of the conversion grant approach.
- 2.8 During recent regional meetings (North West Regional meeting of Educational Building Development Officers EBDOG and North West Local Authority Traded Services) costs associated with academy conversions have been discussed, with many local authorities looking to introduce a charge or review and increase their current fee.
- 2.9 Consideration has been given to a number of potential charging options, including those listed under 2.7 above. The Senior Leadership Team have agreed to introduce a flat-fee charge that takes in to consideration all of the services involved in the conversion process. This avoids additional costs that would be incurred should a full cost recovery/school specific option be adopted (for example costs associated with recording of time and creation of invoices). It also enables converting schools to budget for their conversion and helps to avoid complication.

3. CONCLUSION

- 3.1 Absorbing the costs associated with academy conversions is not sustainable for the local authority. Conversion decision making is held by schools and the DfE, as a result the local authority has limited influence over the pace and flow of demands placed on its resources associated with conversions. This presents the risk of local authority resources becoming further stretched, and consequently the academy transfer process potentially taking longer than what may be considered 'reasonable'. There may also be a negative impact on local authority delivery of other essential services.
- 3.2 The Senior Leadership Team have agreed to charge schools opting to convert to academy status, for costs incurred by the local authority. The flat fee charge of £10,000 per school is based on a typical conversion and will be introduced for schools who convert to academy status from 1st March 2023 (it will not apply to schools who are subject to an academy order). The local authority will deduct the fee from the converting school's balance prior to conversion.

4. RECOMMENDATION

- 4.1 Schools Forum is asked to note:-

- The change in approach to charge for costs incurred by the local authority in order that the conversion process can be managed efficiently and effectively in support of the school's decision to convert.
- The value of the charge at £10,000 per conversion. This is based on the cost of a typical conversion and the rationale that this is affordable within the grant of £25,000 which each converting school receives to facilitate their conversion.
- That as part of the conversion process, the local authority will deduct the charge from the converting school's balance and that failure to agree payment of the charge prior to conversion could result in delaying completion of the conversion process.
- That in the event a conversion is deferred for any reason, and costs have already been incurred by the local authority, reasonable charges will still apply.
- The charge will be reviewed annually so that consideration can be given to any change in circumstance, for example inflation or deflation in the specific areas of work.

Funding Rate		Census Nos		Total Funding	
2023/24	2022/23	2023/24	2022/23	2023/24	2022/23

3 & 4 Year-Old 15 Hour Offer	£4.84	£4.61	2,927.99	2,909.05	£8,077,739	£7,644,111
3 & 4 Year-Old Extended Offer	£4.84	£4.61	1,621.75	1,598.21	£4,474,084	£4,199,616
2 Year-Old Offer	£5.71	£5.65	455.33	448.71	£1,481,963	£1,445,071
Teachers' Pay & Pension Equivalent	£0.06	N/A	4,549.74	4,507.26	£155,601	
Early Years Pupil Premium	£0.62	£0.60	412.98	291.00	£145,948	£99,533
Disability Access Fund	£828.00	£800.00	90.00	76.00	£74,520	£60,800
Maintained Nursery School Protection	£3.80	£1.30	80.00	76.40	£173,280	£56,612
TOTAL EARLY YEARS BLOCK					£14,583,135	£13,505,743

TOTAL PAY & PENSIONS GRANT

£119,800

TOTAL EQUIVALENT FUNDING

£13,625,543

3. PROPOSAL FOR EARLY YEARS FUNDING ALLOCATIONS

3.1 Because of the overall increase in the quantum of funding, the LA felt that the current level of retention would be sufficient to permit inflation-level increases in funding for central posts & activities, without needing any additional increases. And that therefore the entirety of the funding rate increases for 2, 3 & 4 year olds, could be passported to settings.

3.2 Whilst this increase, 6p for 2 year-olds, and 29p for 3 & 4 year-olds (23p plus the 6p grant equivalent), was welcomed by EYSFF representatives, many reported that their forward projections remained marginal, despite receiving the maximum amount of pass-through. The limiting factor in all this being, clearly, the bottom-line of funding; the reality that Warrington's basic rate of funding is only 3p/hour above the national funding floor for 3 & 4 year-olds, and that this informs the level of funding that can in turn be passported.

3.3 Subsequent to the EYSFF meeting, the LA has suggested that it would use a proportion of the High Needs Block to fund the posts and activities hitherto supported by retention of 7p (3 & 4 year-olds) and 40p/hour (2-year olds) of dedicated Early Years funding. This effectively frees up more funding to pass back to settings in their hourly rate.

3.4 The provision of £235,000 of High Needs funding to underpin the following:

EY SEND	£ 32,500
Outreach	£ 37,500
SENDIF	£100,000
SENCo	£ 65,000

has enabled the LA to suggest a further addition of 9p/hour to the 3 & 4 year-old universal hourly base rate. The consequence of this is that this level of funding actually **exceeds** that received in the overall Block settlement, but is absorbed by maintaining the retention rate of 2-year old funding (with the far greater proliferation of 3 & 4 year old, this mechanism delivers maximum benefit to the maximum number of settings).

- 3.5 The proposal’s rationale is to address ongoing challenges to early years providers regarding the current cost of living crisis, the impact of the increase to national minimum wage, and business rates returning to pre-COVID levels. Overall, the proposal is intended to support sufficiency in early years and childcare provision in Warrington.
- 3.6 The proposal of the EYSFF, augmented by the suggestion of the LA, therefore suggests a funding model as below:

	2023/24	2022/23
PVIs/Childminders/Academies	£4.92	£4.54
Maintained Nursery Classes	£4.92	£4.54
Sandy Lane Nursery School	£4.92	£4.54
2 year olds (all settings)	£5.31	£5.25
<i>3/4 Year Old Retention Percentage</i>	N/A	1.5%
<i>2 Year Old Retention Percentage</i>	7.0%	7.1%

- 3.7 Overall, then, the balance between available funding, and indicative allocations, is proposed to be as illustrated in **Appendix 1**. It is this model which we are sharing with Schools Forum, and soliciting its approval for implementation with effect from 1st April 2023.

4. RECOMMENDATIONS

- 4.1 It is recommended that Schools Forum members note the contents of the report.
- 4.2 Schools Forum members representing phases with Early Years provisions (primary schools, nursery schools and private/voluntary/independent providers) are asked to ratify the proposals presented in **section 3.6**, in order to apply them from 1st April 2023.

2023/24				
	Nos.	Nat. Ave	WBC	Funding
3 & 4 year old (Universal)	2,927.99	£5.29	£4.90	£8,177,876
3 & 4 year old (Extended)	1,621.75	£5.29	£4.90	£4,529,548
2 year old	455.33	£6.00	£5.71	£1,481,963
Maintained Nursery School protection	80.00	£4.39	£3.80	£173,281
Early Years Pupil Premium	412.98		£0.62	£145,948
Disability Access Fund	90		£828.00	£74,520
Contribution from High Needs Block				£235,000
FUNDS AVAILABLE				£14,818,136
<i>Proposed Allocations:</i>				
Maintained Nursery Classes 3 & 4	27.50%	1,251.18	£4.92	£3,508,809
Maintained Nursery Classes 2		125.22	£5.31	£379,003
PVI 3 & 4	70.00%	3,184.82	£4.92	£8,931,509
PVI 2		318.73	£5.31	£964,700
Sandy Lane 3 & 4	2.50%	113.74	£4.92	£318,972
Sandy Lane 2		11.38	£5.31	£34,444
Early Years Pupil Premium				£145,948
Disability Access Fund				£74,520
Maintained Nursery School protection				£173,281
EY Free Meals		71	£2.40	£32,376
EY SEND				£32,500
Outreach				£37,500
SENDIF				£100,000
SENCo				£65,000
Contingency				£19,574
USE OF FUNDS				£14,818,136

REPORT

Report to: Schools Forum

Item: 7

Date: 21st March 2023

For: Information

Title: Dedicated Schools Grant budgets 2023/24

Author: Garry Bradbury

Presenter: Garry Bradbury

1. INTRODUCTION & BACKGROUND

1.1 The purpose of this report is to illustrate how the Dedicated Schools Grant (DSG) settlement for Warrington for 2023/24 has been allocated to individual budgets, and follows previous funding discussion around the Schools Block of DSG (and the resulting mainstream school budgets) at the 17th January Schools Forum meeting.

2. DSG BLOCK ALLOCATIONS FOR 2023/24

2.1 As reported at the January meeting, DSG settlements were confirmed by ESFA just before Christmas (16th December 2022), to enable submission back to them of the proposed local schools funding formula by 20th January.

2.2 To recap, the gross DSG Block allocations are as follows:

Schools Block	£167,144,405
High Needs Block	£ 31,268,166
Central Schools Services Block	£ 1,113,207
Early Years Block	£ 14,583,137
TOTAL GROSS DSG	£214,108,915

ESFA will then deduct at source, the allocations for:

- a) Mainstream Academy budgets (£86,889,718) (Schools Block)
- b) Schools' National Non-Domestic Rates (£1,210,165) (Schools Block)
- c) High Needs Place funding at non-maintained settings (£2,136,000) (High Needs Block)

2.3 As well as DSG, there will also be a (Mainstream Schools) Additional Grant element to add to the direct allocations for Schools (£5,705,645) and High Needs (£1,344,610). The Schools grant will be passported directly and wholly to schools, while the High Needs addition will be added to the available resource for SEND. Part of this addition has been used to increase Element 3 top-up rates in special schools and designated provisions.

2.4 Schools Forum has ratified a transfer from Schools Block to the High Needs Block of £728,310 for the creation of a universal growth/falling rolls fund. The final net position for DSG and Additional Grant is therefore as below:

	DSG	Add Grant	Recoupment	NET	APPLIED	Variance
Schools Block	£165,934,245	£5,705,645	-£86,889,718	£84,750,172	£84,021,862	£728,310
EY Block	£14,583,136			£14,583,136	£14,583,136	£0
High Needs Block	£31,268,166	£1,344,610	-£2,136,000	£30,476,776	£29,630,801	£845,975
CSSB	£1,113,207			£1,113,207	£881,537	£231,670
	£212,898,754	£7,050,255	-£89,025,718	£130,923,291	£129,117,336	£1,805,955

2.5 The application of the Early Years Block is provisional, based on the recommendation of the Early Years Single Funding Formula working group. Their submission is to be discussed as a separate agenda item this evening, but this report is predicated on the assumption that their recommendation will be ratified.

2.6 Usage and application of the High Needs resources (direct Block allocation, Supplementary Grant addition, and Schools Block transfer) includes several elements falling out of the SEND Review, and affords us the benefit of being able to retain a contingency element aggregating to £1.806 million. This contingency will be key across many areas of SEND:

- Supporting the new ASD Free School & repurposing of the Peace Centre
- Supporting development of new post-19/post-16 facility
- Development of Designated Provisions
- Enhancements following recommendations from the recent SEND inspection
- Enhancing capacity in the Educational Psychology team
- Enhancing Occupational Therapy provision
- Enhancing speech and language contract
- Expanding in-borough SEND provision generally
- Maintaining school support following the removal of the School Improvement grant

Senior managers have robust plans for spend and need to retain a buffer as the independent market continues to pass on cost increases.

- 2.7 A summary of available funding, both DSG and Mainstream Schools Additional Grant, is shown in **Appendix 1**, alongside the summarised 2023/24 service & activity allocations. **Appendix 2** shows the indicative school allocations for the financial year. More details of the school allocations (and other funding sources such as Pupil Premium) can be seen in the *2023-24 Schools Funding Pack*, sent to settings on 27th February, and included as an attachment, for information.

3. RECOMMENDATIONS

- 3.1 It is recommended that Schools Forum members note the contents of the report.

Appendix 1: 2023/24 DSG Allocations

SCHOOLS	Primary School Base budgets	£59,295,205		
	Academies recoupment: Primary	£25,615,492	£84,910,697	
	Secondary School Base budgets	£19,021,012		
	Academies recoupment: Secondary	£61,274,226	£80,295,238	
	Growth fund seed	£728,310	£728,310	£165,934,245
HIGH NEEDS	DSG EOTAS & Home Tuition	£290,000		
	Hospital & Medical Education	£457,912	£747,912	
	Inter-Authority recoupment	£500,000	£500,000	
	Sensory Support Team	£287,000	£287,000	
	Pre-16 Independent Special School Fees	£4,000,000		
	Post-16 High Needs	£4,000,000	£8,000,000	
	Speech Therapy contract costs	£125,000	£125,000	
	In-year high-cost SEN top-ups (Element 3)	£600,000		
	HN top-ups (Element 3) in base budgets : Primary	£1,232,075		
	HN top-ups (Element 3) in base budgets : Secondary	£1,001,185	£2,833,260	
	DP Gorse Covert (places)	£48,000		
	Designated Provision (Primary) - Place plus Top-Ups	£546,432		
	Primary Academy DP Top-Ups	£442,638	£1,037,070	
	Designated Provision (Secondary) - Place plus Top-Ups	£253,968		
	Secondary Academy DP Top-Ups	£498,505	£752,473	
	Special Schools Base Budgets	£7,834,788		
	HN top-ups (Element 3) in base budgets (Special)	£143,088		
	Special Schools Sixth Form Places (40 places, to 55 in September)	£537,344	£8,515,220	
	Kassia Pupil Referral Unit top-up funding	£231,952		
	Kassia Places to 55	£50,000	£281,952	
	Sandy Lane - Unit	£454,924	£454,924	
	ASD Free School	£175,000		
	Peace Centre	£240,000	£415,000	
	OT post (4) APR 22	£57,200		
	DCSO Post Gr.10	£60,480	£117,680	
	Committed to Inclusion/graduated response (statutory)	£100,000		
	Support for Inclusion	£1,750,000	£1,850,000	
	EY SEND	£32,500		
	EY Outreach	£37,500		
	SENDIF	£100,000		
	SENCo	£65,000	£235,000	
Home to School Transport SEND	£2,500,000			
Transport Contract	£250,000	£2,750,000		
Mainstream Contingency	£1,574,285	£1,574,285	£30,476,776	
EARLY YEARS	Sandy Lane Nursery EY funding	£353,416		
	Sandy Lane Nursery MNS protection	£173,281	£526,697	
	3 & 4 Year Old Funding	£12,440,318		
	2 Year Old Funding	£1,343,703	£13,784,021	
	EYPP	£145,948	£145,948	
	DAF	£74,520	£74,520	
	EY Free Meals	£32,376	£32,376	
EY Contingency	£19,574	£19,574	£14,583,136	
CENTRAL SCHOOLS	Historical commitments	£401,000	£401,000	
	Central licences EFA levy (copyright etc)	£179,614		
	CLA VAT	£35,923	£215,537	
	Servers / CareFirst	£145,000	£145,000	
	Health & Safety contribution	£80,000	£80,000	
	Non-mainstream schools' FSM contribution	£35,000	£35,000	
	Schools Forum Support	£5,000	£5,000	
	Additional contingency	£231,670	£231,670	£1,113,207
	DSG 2022/23 (Gross)	-£212,107,364	-£212,107,364	

	Mobility & Sparsity								Formula funding per NFF	MPPFL	MFG	TOTAL NFF/Schools Block
	AWPU	FSM/FSM6	IDACI	LPA	EAL	Lump Sum	Split Sites					
Appleton Thorn	£613,138	£19,962	£8,457	£39,516	£10,478	£0	£128,465	£0	£820,016	£0	£0	£820,016
Barrow Hall	£2,166,420	£55,897	£3,790	£134,302	£22,541	£0	£128,465	£0	£2,511,414	£290,166	£0	£2,801,580
Bewsey Lodge	£1,086,616	£187,428	£83,080	£97,934	£23,720	£0	£128,465	£0	£1,607,242	£0	£115,730	£1,722,973
Birchwood CE	£538,199	£106,074	£42,895	£76,290	£11,997	£5,235	£128,465	£0	£909,154	£0	£0	£909,154
Bradshaw	£643,794	£41,626	£26,425	£52,179	£5,501	£0	£128,465	£0	£897,990	£0	£0	£897,990
Brook Acre	£708,515	£134,391	£80,291	£77,995	£12,924	£0	£128,465	£0	£1,142,580	£0	£65,944	£1,208,524
Callands	£1,365,934	£84,410	£42,167	£94,122	£46,685	£17,015	£128,465	£0	£1,778,798	£0	£0	£1,778,798
Cherry Tree	£681,264	£22,597	£1,074	£68,922	£5,987	£0	£128,465	£0	£908,309	£0	£0	£908,309
Christ Church	£1,062,772	£91,094	£38,078	£88,742	£8,072	£0	£128,465	£0	£1,417,223	£0	£0	£1,417,223
Cinnamon Brow	£1,042,334	£131,531	£58,351	£82,589	£16,132	£0	£128,465	£0	£1,459,401	£0	£0	£1,459,401
Culcheth CP	£735,765	£44,712	£4,908	£61,638	£1,352	£0	£128,465	£0	£976,839	£0	£6,235	£983,074
Dallam	£769,828	£170,070	£92,716	£156,694	£14,095	£0	£128,465	£0	£1,331,868	£0	£0	£1,331,868
Grappenhall Heys	£759,609	£9,514	£6,422	£37,363	£10,153	£0	£128,465	£0	£951,526	£30,789	£0	£982,315
Grappenhall St Wilfrid's	£1,423,842	£29,702	£12,154	£100,374	£2,039	£0	£128,465	£0	£1,696,576	£144,714	£0	£1,841,290
Latchford St James'	£531,386	£64,930	£29,567	£58,757	£17,199	£10,091	£128,465	£0	£840,394	£0	£0	£840,394
Locking Stumps	£1,355,715	£156,732	£61,522	£118,272	£13,392	£0	£128,465	£0	£1,834,098	£0	£0	£1,834,098
Newchurch	£647,201	£54,708	£6,062	£61,260	£3,331	£2,466	£128,465	£0	£903,492	£0	£0	£903,492
Our Lady's	£599,512	£72,773	£38,951	£71,758	£18,272	£10,850	£128,465	£0	£940,580	£0	£0	£940,580
Sacred Heart	£654,013	£54,934	£41,751	£83,699	£28,758	£1,404	£128,465	£0	£993,023	£0	£0	£993,023
Sankey Valley St James'	£691,483	£54,708	£4,256	£51,881	£23,224	£10,262	£128,465	£0	£964,279	£0	£106,307	£1,070,586
St Alban's	£650,607	£56,605	£46,628	£120,566	£33,838	£11,893	£128,465	£0	£1,048,603	£0	£0	£1,048,603
St Andrew's	£705,108	£121,534	£62,848	£91,967	£4,765	£2,447	£128,465	£0	£1,117,135	£0	£13,720	£1,130,854
St Augustine's	£524,573	£66,119	£51,335	£78,609	£22,238	£4,515	£128,465	£0	£875,854	£0	£5,144	£880,998
St Benedict's	£701,702	£74,670	£43,417	£63,770	£22,357	£0	£128,465	£0	£1,034,380	£0	£0	£1,034,380
St Bridget's	£654,013	£119,156	£78,183	£95,249	£21,387	£10,888	£128,465	£0	£1,107,341	£0	£0	£1,107,341
St Elphin's	£1,185,399	£156,732	£85,288	£100,606	£31,165	£7,701	£128,465	£0	£1,695,356	£0	£0	£1,695,356
St Joseph's	£895,862	£32,819	£6,293	£46,799	£12,378	£0	£128,465	£0	£1,122,615	£35,900	£5,192	£1,163,707
St Lewis'	£418,977	£22,115	£5,420	£31,532	£2,652	£0	£128,465	£0	£609,161	£0	£0	£609,161
St Margaret's	£1,406,810	£171,485	£110,339	£186,310	£9,535	£0	£128,465	£0	£2,012,944	£0	£0	£2,012,944
St Monica's	£565,449	£14,272	£7,236	£22,595	£7,579	£0	£128,465	£0	£745,595	£0	£8,914	£754,509
St Oswald's	£725,546	£38,058	£17,082	£53,568	£23,617	£0	£128,465	£0	£986,335	£0	£0	£986,335
St Paul of the Cross	£439,415	£42,815	£28,122	£33,136	£4,023	£247	£128,465	£0	£676,222	£0	£0	£676,222
St Peter's	£708,515	£24,494	£9,906	£37,343	£12,745	£0	£128,465	£0	£921,467	£0	£651	£922,118
St Philip's	£2,054,011	£58,983	£6,705	£139,350	£51,482	£4,571	£128,465	£0	£2,443,568	£212,647	£0	£2,656,215
St Stephen's	£708,515	£96,333	£65,738	£82,826	£15,645	£0	£128,465	£0	£1,097,521	£0	£0	£1,097,521
St Thomas'	£691,483	£34,716	£6,815	£54,727	£5,341	£0	£128,465	£0	£921,545	£0	£0	£921,545
St Vincent's	£453,041	£21,407	£1,576	£51,596	£8,183	£9,503	£128,465	£0	£673,770	£0	£0	£673,770
Stockton Heath	£1,379,560	£81,580	£18,968	£109,205	£10,250	£0	£128,465	£0	£1,728,028	£55,997	£0	£1,784,025
Stretton St Matthew's	£722,140	£24,494	£1,906	£24,311	£3,390	£0	£128,465	£0	£904,705	£29,155	£0	£933,860
The Cobbs Infant	£759,609	£51,140	£17,202	£58,956	£8,712	£0	£128,465	£0	£1,024,084	£0	£0	£1,024,084
Thelwall Junior	£582,481	£36,387	£15,294	£50,009	£2,911	£0	£128,465	£0	£815,546	£0	£0	£815,546
Twiss Green	£694,889	£20,926	£3,884	£46,736	£2,001	£0	£128,465	£0	£896,901	£1,719	£1,136	£899,756
Warrington St Ann's	£585,887	£118,418	£53,955	£80,613	£20,155	£2,542	£128,465	£0	£990,034	£0	£0	£990,034
Warrington St Barnabas'	£534,792	£102,280	£45,625	£71,256	£19,205	£6,241	£128,465	£0	£907,864	£0	£0	£907,864
Winwick	£681,264	£21,407	£14,703	£58,025	£3,424	£0	£128,465	£0	£907,288	£0	£0	£907,288
Woolston CE	£732,359	£35,197	£5,490	£46,238	£10,269	£0	£128,465	£0	£958,018	£0	£0	£958,018

									Formula funding per NFF	MPPFL	MFG	TOTAL NFF/Schools Block
	AWPU	FSM/FSM6	IDACI	LPA	EAL	Mobility	Lump Sum	Split Sites				
Alderman Bolton	£957,176	£163,867	£85,499	£109,010	£28,041	£13,411	£128,465	£0	£1,485,469	£0	£0	£1,485,469
Beamont CP	£1,192,212	£194,308	£104,056	£137,369	£39,028	£12,330	£128,465	£0	£1,807,767	£0	£0	£1,807,767
Broomfields Junior	£1,185,399	£85,374	£28,473	£95,707	£4,657	£0	£128,465	£0	£1,528,074	£4,866	£0	£1,532,940
Bruce	£732,359	£51,366	£13,258	£36,572	£5,412	£0	£128,465	£0	£967,431	£0	£0	£967,431
Burtonwood	£715,327	£52,329	£29,335	£70,942	£4,075	£0	£128,465	£0	£1,000,474	£0	£0	£1,000,474
Chapelford Village	£2,105,106	£146,736	£7,140	£168,023	£57,379	£24,583	£128,465	£0	£2,637,431	£84,859	£0	£2,722,290
Croft	£732,359	£24,975	£4,456	£41,081	£680	£0	£128,465	£0	£932,016	£15,059	£0	£947,075
Evelyn Street	£1,035,521	£111,538	£62,355	£92,698	£25,945	£0	£128,465	£0	£1,456,522	£0	£157,423	£1,613,946
Glazebury	£347,445	£23,786	£12,545	£23,071	£699	£2,731	£128,465	£0	£538,741	£0	£24,210	£562,951
Gorse Covert	£780,047	£36,387	£14,723	£55,925	£4,666	£0	£128,465	£0	£1,020,212	£0	£4,175	£1,024,387
Great Sankey Primary	£1,096,835	£44,004	£4,218	£71,199	£10,114	£0	£128,465	£0	£1,354,835	£63,575	£0	£1,418,410
Meadowside	£773,235	£169,784	£83,572	£162,024	£14,832	£0	£128,465	£0	£1,331,911	£0	£0	£1,331,911
Oakwood Avenue	£2,190,264	£332,010	£113,008	£269,988	£23,604	£0	£128,465	£0	£3,057,340	£0	£0	£3,057,340
Oughtrington	£1,393,185	£59,209	£3,844	£119,197	£7,871	£0	£128,465	£0	£1,711,770	£89,875	£484	£1,802,129
Park Road	£718,734	£22,597	£2,037	£44,578	£5,943	£0	£128,465	£0	£922,354	£7,101	£0	£929,455
Penketh Primary	£718,734	£23,786	£3,913	£51,364	£15,608	£5,065	£128,465	£0	£946,933	£0	£0	£946,933
Penketh South	£688,077	£27,354	£7,156	£51,584	£4,032	£0	£128,465	£0	£906,666	£0	£0	£906,666
Ravenbank	£1,379,560	£46,834	£2,941	£106,036	£13,707	£0	£128,465	£0	£1,677,542	£106,483	£1,654	£1,785,679
St Helen's	£401,946	£25,201	£7,517	£30,844	£0	£1,379	£128,465	£0	£595,351	£0	£0	£595,351
Statham	£640,388	£54,226	£5,329	£53,454	£11,074	£0	£128,465	£0	£892,936	£0	£0	£892,936
Thelwall Infant	£384,914	£8,325	£12,234	£33,991	£901	£0	£128,465	£0	£568,830	£0	£8,888	£577,718
Westbrook Old Hall	£1,267,151	£112,953	£17,062	£108,684	£25,476	£1,593	£128,465	£0	£1,661,384	£0	£0	£1,661,384
Woolston CP	£803,892	£49,951	£7,377	£100,894	£12,733	£0	£128,465	£0	£1,103,310	£0	£0	£1,103,310
Cardinal Newman Catholic High	£4,103,255	£312,681	£252,535	£301,148	£56,544	£0	£128,465	£0	£5,154,628	£0	£0	£5,154,628
Culcheth High	£5,961,290	£276,580	£112,161	£293,142	£6,293	£0	£128,465	£0	£6,777,932	£0	£0	£6,777,932
St Gregory's Catholic High	£6,035,846	£300,286	£175,375	£391,841	£56,639	£0	£128,465	£0	£7,088,452	£0	£0	£7,088,452
Beamont Collegiate Academy	£4,512,305	£545,382	£423,694	£360,985	£25,131	£0	£128,465	£0	£5,995,962	£0	£0	£5,995,962
Birchwood Community High	£4,305,327	£407,674	£259,003	£350,024	£78,534	£710	£128,465	£0	£5,529,737	£0	£0	£5,529,737
Bridgewater High	£7,980,641	£265,079	£116,851	£405,247	£84,924	£0	£128,465	£297,000	£9,278,205	£54,210	£5,550	£9,337,965
Great Sankey High	£9,519,119	£284,991	£73,075	£457,005	£185,537	£0	£128,465	£0	£10,648,191	£136,014	£0	£10,784,205
King's Leadership Academy Warrington	£3,828,965	£145,767	£48,228	£189,171	£42,520	£0	£128,465	£0	£4,383,116	£0	£0	£4,383,116
Lymm High	£7,885,734	£246,341	£75,258	£371,663	£61,335	£0	£128,465	£0	£8,768,795	£158,035	£0	£8,926,830
Padgate Academy	£2,842,093	£408,578	£248,660	£294,196	£46,186	£4,411	£128,465	£0	£3,972,588	£0	£0	£3,972,588
Penketh High	£4,531,807	£367,308	£163,116	£306,096	£124,359	£0	£128,465	£0	£5,621,151	£0	£0	£5,621,151
Sir Thomas Boteler CE High	£3,979,297	£410,434	£255,415	£367,454	£114,660	£32,131	£128,465	£0	£5,287,855	£0	£0	£5,287,855
UTC Warrington	£1,006,740	£102,641	£55,419	£97,228	£11,114	£0	£128,465	£0	£1,401,607	£0	£33,210	£1,434,817
	£126,971,631	£9,172,572	£4,383,712	£9,669,622	£1,875,350	£216,214	£10,534,100	£297,000	£163,120,202	£1,521,164	£564,568	£165,205,934

	TOTAL NFF/Schools Block	Top-Ups	Des. Provision	Early Years*	TOTAL BUDGET	De- delegation	NET BUDGET	MSAG*	TOTAL FUNDING
Appleton Thorn	£820,016	£7,500	£0	£0	£827,516	£5,908	£821,608	£27,903	£849,511
Barrow Hall	£2,801,580	£20,945	£0	£0	£2,822,525	£20,874	£2,801,651	£85,390	£2,887,041
Bewsey Lodge	£1,722,973	£33,537	£208,440	£252,130	£2,217,080	£10,470	£2,206,610	£59,117	£2,265,727
Birchwood CE	£909,154	£4,582	£0	£90,316	£1,004,052	£5,186	£998,867	£32,791	£1,031,658
Bradshaw	£897,990	£12,624	£0	£0	£910,614	£6,203	£904,411	£30,752	£935,163
Brook Acre	£1,208,524	£2,847	£0	£119,014	£1,330,385	£6,827	£1,323,559	£41,163	£1,364,722
Callands	£1,778,798	£34,727	£0	£0	£1,813,525	£13,161	£1,800,365	£60,038	£1,860,403
Cherry Tree	£908,309	£15,553	£0	£0	£923,862	£6,564	£917,298	£30,396	£947,694
Christ Church	£1,417,223	£18,952	£0	£68,736	£1,504,911	£10,240	£1,494,671	£49,826	£1,544,497
Cinnamon Brow	£1,459,401	£6,734	£0	£135,585	£1,601,720	£10,043	£1,591,678	£52,658	£1,644,336
Culcheth CP	£983,074	£14,229	£0	£0	£997,303	£7,089	£990,214	£34,290	£1,024,504
Dallam	£1,331,868	£33,719	£337,992	£220,883	£1,924,462	£7,417	£1,917,045	£46,444	£1,963,489
Grappenhall Heys	£982,315	£33,711	£0	£91,762	£1,107,788	£7,319	£1,100,469	£31,994	£1,132,463
Grappenhall St Wilfrid's	£1,841,290	£30,145	£0	£0	£1,871,435	£13,719	£1,857,716	£57,266	£1,914,982
Latchford St James'	£840,394	£17,445	£0	£57,742	£915,581	£5,120	£910,461	£28,898	£939,359
Locking Stumps	£1,834,098	£48,716	£0	£0	£1,882,814	£13,062	£1,869,751	£65,942	£1,935,693
Newchurch	£903,492	£13,557	£0	£0	£917,049	£6,236	£910,813	£32,020	£942,833
Our Lady's	£940,580	£14,632	£0	£0	£955,212	£5,776	£949,436	£32,018	£981,454
Sacred Heart	£993,023	£24,926	£0	£0	£1,017,949	£6,301	£1,011,648	£32,363	£1,044,011
Sankey Valley St James'	£1,070,586	£14,426	£0	£127,622	£1,212,634	£6,662	£1,205,971	£33,572	£1,239,543
St Alban's	£1,048,603	£4,500	£0	£49,584	£1,102,687	£6,269	£1,096,418	£32,348	£1,128,766
St Andrew's	£1,130,854	£12,500	£0	£0	£1,143,354	£6,794	£1,136,561	£40,000	£1,176,561
St Augustine's	£880,998	£5,463	£0	£94,186	£980,647	£5,054	£975,593	£28,764	£1,004,357
St Benedict's	£1,034,380	£23,000	£0	£128,619	£1,185,999	£6,761	£1,179,238	£35,809	£1,215,047
St Bridget's	£1,107,341	£7,616	£0	£0	£1,114,957	£6,301	£1,108,656	£37,999	£1,146,655
St Elphin's	£1,695,356	£35,500	£0	£135,142	£1,865,998	£11,421	£1,854,577	£59,971	£1,914,548
St Joseph's	£1,163,707	£16,425	£0	£0	£1,180,132	£8,632	£1,171,501	£38,859	£1,210,360
St Lewis'	£609,161	£13,000	£0	£0	£622,161	£4,037	£618,124	£21,199	£639,323
St Margaret's	£2,012,944	£26,159	£0	£206,965	£2,246,068	£13,555	£2,232,514	£68,986	£2,301,500
St Monica's	£754,509	£19,392	£0	£0	£773,901	£5,448	£768,453	£25,604	£794,057
St Oswald's	£986,335	£6,794	£0	£0	£993,129	£6,991	£986,138	£33,305	£1,019,443
St Paul of the Cross	£676,222	£19,500	£0	£12,869	£708,591	£4,234	£704,357	£23,691	£728,048
St Peter's	£922,118	£11,000	£0	£0	£933,118	£6,827	£926,292	£31,560	£957,852
St Philip's	£2,656,215	£35,332	£0	£0	£2,691,547	£19,790	£2,671,757	£81,762	£2,753,519
St Stephen's	£1,097,521	£10,889	£0	£0	£1,108,410	£6,827	£1,101,584	£37,823	£1,139,407
St Thomas'	£921,545	£59,533	£0	£111,125	£1,092,203	£6,662	£1,085,541	£31,902	£1,117,443
St Vincent's	£673,770	£13,500	£0	£0	£687,270	£4,365	£682,905	£22,289	£705,194
Stockton Heath	£1,784,025	£4,500	£0	£0	£1,788,525	£13,292	£1,775,233	£60,098	£1,835,331
Stretton St Matthew's	£933,860	£10,506	£0	£0	£944,366	£6,958	£937,408	£32,038	£969,446
The Cobbs Infant	£1,024,084	£25,172	£0	£412,205	£1,461,461	£7,319	£1,454,142	£35,648	£1,489,790
Thelwall Junior	£815,546	£1,445	£0	£0	£816,991	£5,612	£811,379	£28,185	£839,564
Twiss Green	£899,756	£14,000	£0	£0	£913,756	£6,695	£907,061	£30,769	£937,830
Warrington St Ann's	£990,034	£4,500	£0	£170,259	£1,164,793	£5,645	£1,159,148	£35,715	£1,194,863
Warrington St Barnabas'	£907,864	£3,051	£0	£195,779	£1,106,694	£5,153	£1,101,541	£32,254	£1,133,795
Winwick	£907,288	£22,500	£0	£0	£929,788	£6,564	£923,224	£30,291	£953,515
Woolston CE	£958,018	£11,070	£0	£0	£969,088	£7,056	£962,032	£33,335	£995,367
Alderman Bolton	£1,485,469	£9,587	£0	£177,141	£1,672,197		£1,672,197	£52,595	£1,724,792
Beamont CP	£1,807,767	£24,538	£0	£107,043	£1,939,348		£1,939,348	£63,550	£2,002,898
Broomfields Junior	£1,532,940	£54,371	£0	£0	£1,587,311		£1,587,311	£53,708	£1,641,019
Bruce	£967,431	£5,500	£0	£108,280	£1,081,211		£1,081,211	£34,797	£1,116,008
Burtonwood	£1,000,474	£7,463	£0	£0	£1,007,937		£1,007,937	£34,199	£1,042,136
Chapelford Village	£2,722,290	£19,445	£0	£0	£2,741,735		£2,741,735	£91,382	£2,833,117
Croft	£947,075	£15,500	£0	£0	£962,575		£962,575	£32,396	£994,971
Evelyn Street	£1,613,946	£13,711	£0	£103,904	£1,731,561		£1,731,561	£50,749	£1,782,310
Glazebury	£562,951	£0	£0	£79,847	£642,798		£642,798	£18,796	£661,594
Gorse Covert	£1,024,387	£11,000	£112,664	£0	£1,148,051		£1,148,051	£35,112	£1,183,163
Great Sankey Primary	£1,418,410	£18,500	£0	£138,155	£1,575,065		£1,575,065	£46,845	£1,621,910
Meadowside	£1,331,911	£17,755	£208,440	£140,770	£1,698,876		£1,698,876	£46,876	£1,745,752
Oakwood Avenue	£3,057,340	£31,542	£316,206	£255,845	£3,660,933		£3,660,933	£110,755	£3,771,688
Oughtrington	£1,802,129	£28,264	£0	£0	£1,830,393		£1,830,393	£58,697	£1,889,090
Park Road	£929,455	£7,000	£0	£0	£936,455		£936,455	£31,709	£968,164
Penketh Primary	£946,933	£7,926	£0	£0	£954,859		£954,859	£31,814	£986,673
Penketh South	£906,666	£15,672	£0	£96,303	£1,018,641		£1,018,641	£31,052	£1,049,693
Ravenbank	£1,785,679	£15,784	£0	£0	£1,801,463		£1,801,463	£57,175	£1,858,638
St Helen's	£595,351	£14,568	£0	£0	£609,919		£609,919	£20,915	£630,834
Statham	£892,936	£21,678	£0	£0	£914,614		£914,614	£31,781	£946,395
Thelwall Infant	£577,718	£4,000	£0	£0	£581,718		£581,718	£18,753	£600,471
Westbrook Old Hall	£1,661,384	£46,173	£0	£0	£1,707,557		£1,707,557	£59,079	£1,766,636
Woolston CP	£1,103,310	£21,744	£225,328	£0	£1,350,382		£1,350,382	£37,096	£1,387,478
Cardinal Newman Catholic High	£5,154,628	£72,386	£0	£0	£5,227,014	£26,683	£5,200,331	£181,298	£5,381,629
Culcheth High	£6,777,932	£53,495	£0	£0	£6,831,427	£38,826	£6,792,601	£242,501	£7,035,102
St Gregory's Catholic High	£7,088,452	£120,652	£253,968	£0	£7,463,072	£39,286	£7,423,786	£248,483	£7,672,269
Beamont Collegiate Academy	£5,995,962	£124,673	£0	£0	£6,120,635		£6,120,635	£219,778	£6,340,413
Birchwood Community High	£5,529,737	£63,310	£0	£0	£5,593,047		£5,593,047	£197,988	£5,791,035
Bridgewater High	£9,337,965	£101,821	£396,825	£0	£9,836,611		£9,836,611	£312,601	£10,149,212
Great Sankey High	£10,784,205	£75,003	£0	£0	£10,859,208		£10,859,208	£369,131	£11,228,339
King's Leadership Academy Warrington	£4,383,116	£41,448	£0	£0	£4,424,564		£4,424,564	£154,392	£4,578,956
Lymm High	£8,926,830	£108,940	£0	£0	£9,035,770		£9,035,770	£307,281	£9,343,051
Padgate Academy	£3,972,588	£64,948	£140,640	£0	£4,178,176		£4,178,176	£147,469	£4,325,645
Penketh High	£5,621,151	£85,220	£187,520	£0	£5,893,891		£5,893,891	£201,984	£6,095,875
Sir Thomas Boteler CE High	£5,287,855	£86,881	£187,520	£0	£5,562,256		£5,562,256	£187,299	£5,749,555
UTC Warrington	£1,434,817	£2,408	£0	£0	£1,437,225		£1,437,225	£50,521	£1,487,746
	£165,205,934	£2,233,260	£2,575,543	£3,887,811	£173,902,548	£473,232	£173,429,316	£5,705,602	£179,134,918

*indicative allocations