

WIRRAL COUNCIL

SCHOOLS FORUM – 18th JANUARY 2022

REPORT OF THE DIRECTOR FOR CHILDREN, FAMILIES AND EDUCATION

SCHOOLS BUDGET 2022-23 AND 3-YEAR FORECAST

1.0 EXECUTIVE SUMMARY

- 1.1 The purpose of this report is to outline the Schools Budget for 2022-23 so that Forum can indicate their views on the proposals. The report describes the financial changes to be considered by Schools Forum and Policy and Resources Committee. The proposed budget totals £316,157,106 for Early Years, Maintained Schools, Academies, colleges, and providers for the financial year 2022-23.
- 1.2 In addition to the budget year, a forecast for the three financial years 2023-24, 2024-25 and 2025-26 has also been included. The purpose of the 3-year forecast is to inform planning and to determine the future impact of current decisions. On that basis the forecasts are included for information and will not be considered for approval by the Policy and Resources Committee.

2.0 BACKGROUND AND KEY ISSUES

The main factors driving the school budget in 2022-23 are summarised below.

- 2.1 The Schools Funding Allocations were issued by the Department for Education on 16th December 2021. The format of the Dedicated Schools Grant (DSG) is unchanged with Local Authority allocations determined by the National Funding Formula (NFF) for Schools, High Needs and Early Years. The main features include:
- school funding increased by 3.2% overall with every secondary school allocated at least £5,525 per pupil and every primary school allocated at least £4,265 per pupil
 - local authorities will continue to set a Minimum Funding Guarantee in their local formulae, which for 2022-23 is between +0.5% and +2.00%.
 - the Schools Block continues to be ring-fenced with limited flexibility to transfer up to 0.5% of the schools' block to High Needs with Schools Forum approval
 - High Needs funding increased by £780m, or 9.6%, in 2022-23 – following the over £1.5 billion increase over the last two years.
 - Early Years hourly rates paid to local authorities will increase by £0.21 for 2-year old's and £0.17 for 3&4-year old's
 - central schools services funding increased by 4% for the ongoing responsibilities that local authorities continue to have for all schools, while funding for historic commitments within this block will decrease by a further 20% for those local authorities in receipt of this funding.

2.2 Other factors that have influenced the 2022-23 budget include:

- existing and on-going demand on services
- the High Needs strategy

3.0 FINANCIAL IMPLICATIONS

3.1 The budget for 2022-23 is compiled from the base budget for 2021-22 approved by Council on 17th February 2021 and updated for the issues identified in this report. The total 2022-23 projected budget (DSG and council funded) is £316.157m and is summarised below along with the 3-year forecast. A detailed analysis of the 2022-23 budget changes is shown in Appendix 1 in addition to a comparison of the 2021-22, 2022-23 budgets and 3-year forecasts which is provided in Appendix 2.

	2022-23 Budget £m	2023-24 Forecast £m	2024-25 Forecast £m	2025-26 Forecast £m
Funding	315.867	322.892	331.312	339.891
Expenditure by funding block:				
Schools	237.824	243.459	248.956	253.934
Central Schools Service	3.580	3.484	3.407	3.346
High Needs	54.569	55.755	57.239	58.886
Early Years	20.184	20.393	21.171	22.523
Total expenditure	316.157	323.091	330.773	338.689
Contribution to/-from reserves	-0.290	-0.199	0.539	1.202

3.2 The contribution to/-from reserves reflects the difference between the funding available and planned expenditure. Both 2022-23 and 2023-24 result in a shortfall in funding and this is due to high needs activities where demand and complexity continue to rise. From 2024-25, funding exceeds expenditure, and this reflects the impact of the High Needs Strategy where planned changes start to have a positive effect on expenditure.

4.0 FUNDING

Apart from the PFI affordability gap of £1.459m, which is funded from Council resources, the schools budget is funded by the Dedicated Schools Grant.

4.1 Dedicated Schools Grant (DSG)

4.1.1 DSG is made up of 4 block allocations with restrictions on moving funding between the blocks. The allocation for 2022-23 indicates a £11.800m increase which is an overall increase of 3.90%. The budgets presented have not transferred any funding between block allocations. DSG funding for the 3 forecast years assumes an average annual increase of around 2.5%.

4.1.2 The table below compares the gross block funding for 2021-22 and 2022-23 and thus includes both maintained schools and academy school activity.

DSG Block	2021-22 Gross Funding £m	2022-23 Gross Funding £m	Increase/- Reduction	
			£m	%
Schools	230.290	237.825	7.535	3.27%
Central School Services	2.153	2.120	-0.033	-1.54%
High Needs	48.521	54.279	5.758	11.87%
Early Years	21.644	20.184	-1.460	-6.75%
Total	302.608	314.408	11.800	3.90%

4.1.3 The allocations for the Schools and Central Schools Services funding blocks have been updated for changes in pupil numbers. Pupil numbers are those recorded in the October census, and have changed as follows:

Pupil numbers	Primary schools	Secondary schools	All- through schools	Total
October 2020 census	25,301	17,849	1,007	44,157
October 2021 census	25,049	18,093	1,027	44,169
Increase/-decrease	-252	244	20	12

4.1.4 Early Years funding is based on a combination of the January 2021 census and the estimated January 2022 census and thus is indicative at this time.

4.1.5 High Needs funding for 2022-23 includes the non-recurring supplementary allocation of £1.868m announced on 16th December 2021 in addition to the recurring block funding.

4.2 Supplementary DSG Allocations

4.2.1 On 16th December 2021 the Education and Skills Funding Agency (ESFA) announced supplementary funding in addition to the schools and high needs DSG allocations for 2022-23 only.

4.2.2 The extra funding for Wirral schools is expected to be around £7m and is to be allocated to schools in Spring 2022 by DfE based on factors already in the NFF. Schools will have the flexibility to prioritise their spending of the schools supplementary grant to best support the needs of their pupils and staff and address cost pressures, including those associated with the Health and Social Care Levy. Given the uncertainty as to the value and allocation basis of this funding at this time, it has not been included in the 2022-23 budget.

4.2.3 The high needs extra funding recognises the additional costs that local authorities and schools will face in the coming year, which were not foreseen when the original high needs block allocations were calculated. The additional funding also considers that colleges and other providers offering extra hours of study to students with high needs may require extra high needs top-up funding to support those students. The additional funding totals £1.868m and has been included in the 2022-23 budget.

4.3 Other Grant Funding

In addition to DSG, the following grants represent additional funding sources for schools and are not included in the budget.

- 4.3.1 Pupil Premium provides funding targeted towards deprivation. It has been confirmed that Pupil Premium rates will increase in 2022-23 in line with the latest inflation forecasts.
- 4.3.2 The Primary PE and Sports Grant and Extended Rights to Home to School Transport are expected to continue in 2022-23, although this is still to be confirmed. It is also expected that COVID related specific grants will be awarded as necessary.
- 4.3.3 The teachers' pay grant and teachers' pension employer contributions grant is now included in the NFF for schools and high needs. Maintained nursery schools, and schools and academies with early years pupils will continue to receive these as separate grants.
- 4.3.4 The Schools Budget includes funding for High Needs students in 6th Forms. All other post 16 funding is through the National Funding Formula for 6th Forms and thus is not included in the budget.

5.0 BUDGET ALLOCATIONS 2022-23

5.1 Schools Block £237.825m

This budget reflects the delegated budgets allocated to both maintained and academy mainstream primary and secondary schools. In November 2019, Schools Forum supported this block being redistributed to maintained schools using the formula factor rates used in the National Funding Formula thus this is the basis on which funding will be allocated to individual schools.

5.1.1 Academies

Currently there are 15 secondary academies, 13 primary academies and 1 all-through academy schools. Academies are independent from the local authority and are funded directly from the ESFA, however Regulations require Wirral to continue to calculate their budgets which are then deducted from Wirral's DSG.

5.1.2 Minimum Funding Guarantee (MFG)

For 2022-23 LAs can apply MFG of between plus 0.5% and plus 2.00% per pupil to protect schools from large formula changes. Following a consultation with all primary and secondary schools, School Forum in November 2021 supported a plus 1.25% Minimum Funding Guarantee for the 2022-23 mainstream schools funding formula.

5.2 Central School Services Block £2.120m

- 5.2.1 This block provides funding for LAs to carry out central functions on behalf of pupils in state-funded maintained schools and academies in England. Funding previously allocated to LAs for the Education Services Grant (ESG) retained duties is included within this block, together with funding for historic commitments.

5.2.2 Funding allocated to Local Authorities for historic commitments, which for Wirral are the contribution to combined budgets and schools retirement costs (school closure), has been reduced by 20% in line with the DfE's expectation that these costs will unwind over time.

The funding for ongoing responsibilities includes:

- School Licenses
- Admissions
- Schools Forum
- Former ESG retained duties
- Capital Expenditure from Revenue (PFI costs)

The treatment of these budgets, which are considered in further detail later in this report, is in accordance with national guidance.

5.3 High Needs Block £54.279m

This budget covers a range of related activities. The allocation of funding to each activity is based on the "place plus" funding system introduced by the DfE in April 2013 and includes:

- Special schools (pre- and post-16), and non-maintained special schools, both of which receive a base level funding of £10,000 per place.
- School bases which receive £6,000 per place.
- Alternative Provision Bases funding of £10,000 per place.
- Place funding in Wirral's FE provision at Wirral Met College and Birkenhead 6th Form College of £6,000 per place.
- Additional funding over and above that provided for places in the form of "top ups" is provided on a per pupil basis. The top up, or "plus" element of funding, takes account of the agreed assessed needs of pupils and is paid by the "commissioner" responsible; this may be Wirral Children's Services, a school, or another Local Authority. Wirral's top up system uses 5 bands to allocate funding across special schools, resourced bases, and alternative provision. Non-maintained Special Schools also receive a top up.
- The costs of Top Ups for all education and training for post 16 specialist provision for Learners with Learning Difficulties or Disabilities (LLDD) in colleges and private providers.
- The Hospital Schools budget.
- The cost of placements in Independent Special Schools.
- The costs of Education, Health and Care Plans and Independent Pupil Funding Arrangements.

5.4 Early Years Block £20.184m

5.4.1 This Block funds the costs of Early Years Education for 2, 3 and 4-year-old children in schools, nurseries, and private voluntary and independent providers

for both the universal and extended entitlement. Most of this funding is directed through the Early Years National Funding Formula (EYNFF). This is allocated to Local Authorities based on an hourly rate which, for 2022-23, has increased by £0.21 for 2-year old's, and £0.17 for 3- and 4-year-old's.

5.4.2 There are small elements covering SEN costs and some central Early Years support costs. Amounts held centrally are within the nationally defined limits of 5%.

5.4.3 This Block also includes allocations for Maintained Nurseries (MNS) to enable local authorities to protect the level of funding to MNS prior to the introduction of the EYNFF, Disability Access Fund and Pupil Premium.

6.0 2022-23 BUDGET CHANGES

6.1 Individual Schools Budget

6.1.1 Primary, Secondary and Academy Budgets £7.535m increase

The significant changes within this area are as follows:

There is a net increase in school rolls, which results in an overall budget increase of £0.564m. There are 12 more pupils on roll in October 2021 compared to October 2020. Primary numbers have reduced by 256 to 25,432 (a 0.99% reduction) while Secondary numbers have increased by 268 to 18,737 (a 1.45% increase).

The impact of changes in both the monetary value and pupil numbers applied to each of the funding formula elements has generated an increase in funding of £6.971m. This also includes any headroom which may arise if the funding allocated to schools from applying the NFF is less than the overall funding available. For the purposes of the budget report the £6.971m has been split proportionately between primary and secondary budgets.

6.1.2 High Needs Places £1.301m increase

Places in specialist provision within Local Authority areas continue to be determined by each LA in consultation with schools and providers. There is flexibility to adjust this so that places broadly reflect take up by pupils and this has resulted in a net increase of 282 across special school, base and 6th Form/FE provision.

In December 2021, preferences expressed by parents/carers for places in specialist Year 7 provision for September 2022 exceed provision. The final allocation for Year 6 Year 7 key transfer will not be known until 15 February 2022 (statutory deadline). In addition, it is anticipated that there will be additional requests for specialist provision at both pre-16 and post-16 phases after 15 February and before 31 August 2021.

For 2021-22 this growth in demand was addressed by including additional places in the budget and a further 195 places have been set aside for this purpose in the 2022-23 budget and will be allocated via a commissioning process.

All changes have been reported to the ESFA where necessary and have been reflected in the budget as follows:

	Special Schools	Base Provision	6 th Form/ FE	Total
Full year effect of changes made in 2021-22:				
Clare Mount Specialist Sports College	23			23
Elleray Park School	36			36
Woodchurch Engineering College		5		5
Wirral Metropolitan College			23	23
Places not yet allocated: Effective from Sep-22	105	70	20	195
Total place change	164	75	43	282
Total budget change	£0.821m	£0.270m	£0.210m	£1.301m

6.1.3 Hospital School £0.182m increase

The increase reflects the change in the Hospital School element of the high needs block.

6.2 Early Years £1.461m reduction

6.2.1 The early years budget reflects the expected take-up of hours for the Summer, Autumn and Spring terms that fall in financial year 2022-23. The January 21 census showed a falling roll for 2-year old's and 3/4-year-olds compared to the January 20 census, mirroring a drop in birth rates for the related period. A further drop in numbers is predicted for the January 2022 census and this has generated a reduction in the budget of £2.204m. As funding will be based on actual activity the DSG allocation and planned expenditure match for the purposes of setting the 2022-23 budget. This can be flexed, if necessary, once the January 22 census information becomes available.

The table below compares the pupil number information that has been used to inform the 2022-23 budget setting process.

Pupil numbers	Jan-19	Jan-20	Jan-21	Jan-22 (estimate)
2-year old's (PTE)	1,055	1,027	910	854
3/4-year old's Universal (PTE)	4,814	4,680	4,438	4,293
3/4-year old's Extended (PTE)	2,204	2,283	2,158	2,087

6.2.2 As outlined above in paragraph 5.4.1 the hourly rates paid by ESFA to Wirral will increase by £0.21 to £5.59 for 2-year old's and £0.17 to £4.62 for 3&4-year-olds and this has generated an increase in the budget of £0.743m. The expenditure budget relates mainly to the payments to providers, and this will aim to maximise the pass-through of funding to providers whilst ensuring that the service can respond to need and uncertainty.

6.3 Central School costs

The centrally held budgets for 2022-23 funded by the Central Schools Services Block of DSG have decreased by £0.033m. The services delivered by these

budgets are explained below along with the reasons for any changes to the budget for 2022-23.

- School Admissions - this budget is required to meet the costs of supporting and administering the authority's school admissions process including the 11 plus. A small increase of £0.008m has been applied to this budget to reflect forecast staff costs.
- School redundancy costs - this budget covers the continuing cost of premature retirement of teachers and staff that have arisen from closing schools. No further closures are expected for 2022-23 thus costs to be incurred reflect historic commitments and are expected to reduce by £0.005m.
- Licences and Subscriptions - the DfE purchases a single national licence for all state funded schools. Licences cover areas such as the Copyright Licence Agency, the Education Recording Agency, the Mechanical Copyright Protection Society, and a School Printed Music Licence. The 2022-23 budget has increased by £0.016m to reflect the costs announced by DfE in December 2021.
- Schools Forum - although this budget will not be fully utilised in 2021-22, it is expected that there will be a return to face to face meetings during 2022-23 thus there has been no change to the budget for 2022-23.
- Contingency – this reflects the 'headroom' of £0.018m within the Central School Services Block for 2022-23.
- Contributions to combined budgets – School Funding Regulations continue to allow contributions to support services that would otherwise fall outside the Schools Budget. These budgets combine with other council resources for the educational benefit of children. There must be no new commitments or increases in expenditure from that agreed in 2012-13, and DfE expect that these costs will unwind over time. For this reason, funding from DfE has been reduced by 20% for 2021-22. However, the net increase to the current cost element of the Central Schools Service Block can facilitate a partial off-set of the 20% reduction. It is proposed, therefore, that the reduction in contributions be limited to 10% which equates to a reduction of £0.070m. These proposed contributions are as follows:

		21-22	22-23	Reduction	
		£m	£m	£m	%
School Improvement	Continued support for School Improvement Staff with permanent contracts	0.264	0.238	-0.026	-10%
LSCB	Contribution towards governance process for child protection	0.024	0.022	-0.002	-10%
School Intervention	Consultant Headteacher role supporting Primary & Secondary education	0.109	0.098	-0.011	-10%
PFI (Support)	Contribution towards the asset management costs to support PFI schools	0.049	0.044	-0.005	-10%
PFI (CLC)	Contribution towards the building costs for closed City Learning Centres	0.055	0.049	-0.006	-10%
Looked after Children Education Services	The service reviews the educational progress of Looked After Children, provides training to staff and some direct support to pupils	0.112	0.101	-0.011	-10%
Business Rates	Funding for continuing costs for VA Schools	0.086	0.077	-0.009	-10%
Governors Forum	Contribution towards the cost of maintaining the Forum	0.002	0.002	-0.000	
Total		0.701	0.631	-0.070	-10%

- The PFI Affordability Gap budget is driven by the December RPI%. As this is not yet available, no change has been made to the 2022-23 budget at this time. The impact of the change in RPI% will be applied to the budget later in January 22 but as this is a Wirral Council funded budget, any change will have no impact on the DSG funding available to schools.
- The budget for retained duties of the former Education Services Grant (ESG) is unchanged for 2022-23. Overall, DSG contributes £1.232m towards the cost of services that were previously funded from ESG. In 2021-22 Forum agreed to de-delegate £0.502m on behalf of Maintained Primary, Secondary and Special Schools towards the full year costs of ESG General Duties. The table below identifies the services delivered and the funding source.

Estimated costs of ESG services	£m
Education Welfare	0.662
Asset Management	0.174
Statutory/Regulatory duties	1.137
Premature retirement/redundancy	0.228
Monitoring national curriculum	0.091
Total	2.292
Funded by:	£m
School budget retained duties	0.730
General duties (de-delegation)	0.502
Wirral Council funded	1.060
Total	2.292

6.4 De-delegated budgets

As in previous years the budgets held for Contingency, Special Staff (maternity, paternity, and trade union duties), the School Library Service, Insurance (Governors Aided), and Behaviour Support have been delegated to schools, and a decision will be required for any de-delegation from existing school budgets for these services. A decision will also be required for de-delegation of costs associated with former General Duties of the Education Services Grant and School Improvement.

6.5 High Needs Pupils

6.5.1 Additional Resources £3.137m increase

The budget for Units of Resource has been increased by £2.335m to reflect the on-going increase in applications for assessment. An increase has been applied for Out of Borough pupils (£0.249m) as well as Primary pupils (£1.239m) and Secondary pupils (£0.847m).

Additional resources of £0.377m have been made available for Personal Budgets to reflect the increase in volume and complexity of bespoke support packages.

For most children aged 0-5 attending a private or voluntary setting funding will be sourced from the Early Years Inclusive Practice Grant without recourse to a statement or EHCP, although there are exceptions to this. Funding of £0.225m has been made available to resource the exceptions.

Funding of £0.200m has been made available to support pupils not in school whilst a suitable place is being sought.

6.5.2 Top-Ups £2.215m increase

The established banding system will be used to allocate element 3 top up funding to each specialist provision. This budget has been increased by £1.240m in line with the increase in places across special school, base and 6th Form/FE provision as identified in the Individual Schools Budget section.

Of the £1.868m of additional supplementary funding that was announced on 16th December, half (£0.934m) has been included in the Top-Ups budget. The basis for distribution of this funding has not yet been determined but it is expected that it will be fully spent in 2022-23. The remaining £0.934m has been included in the growth that has been identified across the range of high needs activities.

A limited amount of funding is available for Exceptional Need, and is available to Special Schools, Alternative Provision, and Mainstream Resources Provision where an assessed pupil's needs indicate that enhanced staffing is necessary. The budget has been increased by £0.041m to reflect the forecast increase in staff costs.

6.5.3 Contingency £0.161m increase

This budget has been increased to reflect the additional support that is needed to generate the physical space needed for the increase in places.

6.5.4 Independent Special Schools £1.615m

The increase in the 2022-23 budget reflects the additional demand in places that was identified in Autumn 2021 and also growth in the contribution to looked-after-children education plans which has been forecast to increase.

7.0 3-YEAR FORECAST

Although not for consideration for the 2022-23 budget setting process, the 3-year forecast has been included to demonstrate the impact of demand and planned changes that are to be implemented to respond to this challenge.

7.1 Maintained Primary and Secondary Schools

7.1.1 For primary schools, pupil numbers are expected to fall in line with local birth-rate statistics for 2023-24, 2024-25 and 2025-26. This has been off-set with a forecast increase in school funding.

7.1.2 For secondary schools, pupil numbers are expected to increase for 2023-24, 2024-25 and 2025-26 in addition to a forecast increase in school funding.

7.2 Central Schools Services

7.2.1 The majority of these activities relate to administrative functions and as such the changes in the forecast years is minimal. The exception to this is the contribution to combined budgets where the funding and thus contribution will reduce by 20% per annum.

7.3 High Needs

7.3.1 The forecast has been informed by continuing demand and the High Needs strategy. The main influences from the High Needs strategy are as follows:

- Impact of volume and complexity for special school pupils transitioning from Primary to Secondary
- Increase in Wirral capacity to reduce reliance on Out of Borough and Independent School places
- Maximise/increase mainstream base provision
- Review of Wirral Hospital School and Home & Continuing Education Service
- Review of other funding streams
 - Exceptional Needs process
 - IPFAs

7.3.2 The impact of this has can be seen across the 3-year forecast where the costs are increasing across both the special and mainstream schools budgets to reflect increased places but with a partial off-set in additional resources and independent school places where the provision is reducing.

7.4 Early Years

7.4.1 Pupil numbers are expected to increase from 2023-24 following 3 consecutive years of reduction in line with local birth-rate statistics. In addition, an increase to the funding has been forecast.

8.0 USE OF RESERVES

At November 2021, it was reported that the DSG reserve is expected to end 2021-22 with a cumulative deficit of £1.998m. The impact on the DSG reserve of the budget setting process reflects a worsening position for 2022-23 and 2023-24 but then improving from 2024-25 onwards. The table below summarises this impact. The reserve balance across the 2022-23 budget year and 3 forecast years reflects the impact of increasing demand and the changes that are planned to meet demand whilst minimising the impact on expenditure. It is expected that the strategies that are to be adopted will deliver a positive reserve balance by the end of 2026-27.

	2022-23 Budget £m	2023-24 Forecast £m	2024-25 Forecast £m	2025-26 Forecast £m
Surplus/-deficit b/fwd.	-1.998	-2.288	-2.487	-1.948
Contribution to/-from reserves	-0.290	-0.199	0.539	1.202
Surplus/-deficit c/fwd.	-2.288	-2.487	-1.948	-0.746

9.0 BUDGET TIMETABLE

The Schools Budget and advice from Forum will be considered by the Policy and Resources Committee at its budget meeting on 15th February 2022.

10.0 RECOMMENDATIONS

- 10.1 That the views of Schools Forum are sought on the Schools Budget for 2022-23.
- 10.2 That in accordance with ESFA guidelines the Forum approves the reduced Contributions to Combined Budgets of £0.631m in 2022-23 for:
- School Improvement
 - Local Safeguarding Children's Board
 - School Intervention
 - PFI Support
 - PFI CLC
 - Looked after Children Education Services
 - Business Rates, and
 - Governors Forum
- 10.3 That the Schools Budget and views of the Schools Forum be referred to the budget meeting of the Policy and Resources Committee on 15th February 2022.

Simone White
Director for Children, Families and Education

Appendix 1 - Schools Budget changes 2022-23

	£m	£m	£m
2021-22 Schools adjusted base budget			187.792
Add back Academy recoupment			113.713
2021-22 Gross Schools Budget			301.505
<u>Budget changes:</u>			
Individual Schools Budget			
Primary & Secondary:			
Net increase in pupils on roll	0.564		
Funding Formula elements	6.971	7.535	
High Needs:			
Special Schools places	0.821		
SEN Base places	0.270		
FE/6th Form places	0.210	1.301	
Hospital School	0.182	0.182	9.018
Early Years			
Early years demand		-2.204	
Early years rate change		0.743	-1.461
Central School Costs			
Admissions		0.008	
School Redundancy Costs		-0.005	
Licences & subscriptions		0.016	
Contingency		0.018	
Combined budgets reduced contribution		-0.070	
PFI Affordability Gap		0.000	-0.033
High Needs Pupils			
Additional Resources:			
Units of resource	2.335		
Personal Budgets	0.377		
Inclusive practice	0.225		
Interim Education	0.200	3.137	
Top-ups:			
Top-ups	1.240		
Supplementary	0.934		
Exceptional need	0.041	2.215	
Contingency		0.161	
Independent provision		1.615	7.128
Total Budget changes			14.652
2022-23 Gross Schools Budget			316.157
2022-23 Dedicated Schools Grant			-314.408
2022-23 Call on reserve			-0.290
2022-23 Net Schools Budget			1.459

Appendix 2 - A comparison of the 2021-22 and 2022-23 budgets and 3-year forecasts

	2021-22 Budget £	2022-23 Budget £	2023-24 Forecast £	2024-25 Forecast £	2025-26 Forecast £
Individual Schools Budget					
Primary	96,052,551	119,524,024	121,018,075	122,228,255	124,672,820
Secondary	20,896,065	118,301,008	122,441,543	126,726,997	129,261,537
Special	12,590,592	13,484,146	14,223,541	14,675,526	15,129,530
Wirral Hospitals School	1,407,180	1,594,222	1,718,766	1,853,200	1,998,311
SEN Bases	969,731	1,992,000	2,342,000	2,642,000	2,942,000
Sixth Form/Further Education	36,000	1,500,000	1,620,000	1,740,000	1,860,000
Growth and Falling Rolls Fund	152,936	0	0	0	0
Individual Schools Budget Total	132,105,055	256,395,400	263,363,925	269,865,978	275,864,198
Early Years	21,644,246	20,183,630	20,392,947	21,171,339	22,522,649
Central School Costs					
Admissions	379,982	388,009	394,008	400,127	406,368
School Redundancy Costs	81,000	76,000	72,000	70,000	68,000
Licenses and subscriptions	243,751	259,856	272,849	286,492	300,816
Schools Forum	10,600	10,600	10,600	10,600	10,600
Contingency	7,600	25,434	40,727	47,193	48,009
Contribution to combined budgets	700,500	630,450	504,360	403,488	322,790
PFI Affordability Gap	1,459,500	1,459,500	1,459,500	1,459,500	1,459,500
Retained duties Central (ex-ESG)	730,000	730,000	730,000	730,000	730,000
Costs delegated to schools					
Library Service	185,100	0	0	0	0
Insurances	25,100	0	0	0	0
School Specific contingencies	31,100	0	0	0	0
Special Staff Costs	696,000	0	0	0	0
Behaviour Support	58,000	0	0	0	0
School Improvement	62,300	0	0	0	0
Retained duties de-delegated (es-ESG)	501,900	0	0	0	0
High Needs Pupils					
Additional resources	6,078,300	9,215,491	8,961,028	8,751,999	8,591,948
SEN Top-ups	14,722,146	16,936,469	17,030,532	17,917,498	18,905,754
High Needs contingency	400,000	561,104	598,624	598,624	598,624
Independent Special Schools	5,120,000	6,734,980	6,710,000	6,510,000	6,310,000
Home Tuition Service	422,730	422,730	422,730	422,730	422,730
Support for SEN	2,069,253	2,069,253	2,069,253	2,069,253	2,069,253
Special School Transport	58,200	58,200	58,200	58,200	58,200
Non-delegated school costs Total	34,043,062	39,578,076	39,334,411	39,735,704	40,302,592
Total Costs	187,792,363	316,157,106	323,091,283	330,773,021	338,689,438
Funding					
Dedicated Schools Grant	-189,015,997	-314,407,717	-321,432,576	-329,852,177	-338,432,384
Contribution to/-from reserve	2,683,134	-289,889	-199,207	538,656	1,202,446
Funding total	-186,332,863	-314,697,006	-321,631,783	-329,313,521	-337,229,938
Grand total	1,459,500	1,459,500	1,459,500	1,459,500	1,459,500