



THE LONDON BOROUGH
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To: Members of the
SCHOOLS' FORUM

- | | |
|-------------------------------|---|
| David Dilling (Chairman) | Primary Academy Governor (Charles Darwin Academy Trust) |
| David Bridger (Vice-Chairman) | Non-School Representative (Church of England)(Aquinas Trust) |
| Richard Edmunds | Primary Academy Head Teacher (Warren Road Primary School) |
| Patrick Foley | Primary Maintained Head Teacher (Southborough Primary School) |
| Ben Greene | Secondary Academy Head Teacher (Bullers Wood MAT) |
| Izabela Lecybyl | Non-School Representative (Catholic Church) |
| Angela Leeves | Non-School Representative (Early Years) |
| Neil Miller | PRU Head Teacher/Governor Academy (Bromley Trust Academy) |
| Sam Parrett | Non-School Representative (14-19 Partnership) (Bromley Trust Academy) |
| Karen Raven | Secondary Academy Head Teacher (Chislehurst School for Girls) |
| Andrew Rees | Secondary Maintained School Head Teacher (St Olaves Grammar School) |
| Gareth Walters | Primary Academy Governor (Compass Academy Trust) |
| David Wilcox | Secondary Academy Governor (Darrick Wood School) |
| 1x vacancy | Primary Academy Headteacher |
| 1 x vacancy | Secondary Academy Governor |
| 1 x vacancy | Special Head/Governor Maintained |
| 1 x vacancy | Special Head Teacher/Governor Academy |
| 1 x vacancy | Non-School Representatives (Joint Teacher Liaison Committee) |
| 1 x vacancy | Primary Academy Governor |

A meeting of the Schools' Forum will be held at the **Bromley Civic Centre** on **THURSDAY 19 SEPTEMBER 2019 AT 4.30 PM ***

*** PLEASE NOTE STARTING TIME AND VENUE***

MARK BOWEN
Director of Corporate Services

A G E N D A

- 1 APOLOGIES FOR ABSENCE**
- 2 MINUTES OF THE MEETING HELD ON 20 JUNE 2019** (Pages 3 - 8)
- 3 ECF OUTTURN 2018/19** (Pages 9 - 32)
- 4 FINANCIAL TRANSPARENCY OF LOCAL AUTHORITY MAINTAINED SCHOOLS AND ACADEMY TRUSTS - CONSULTATION RESPONSE** (Pages 33 - 76)
- 5 FUNDING AND FINANCIAL PLANNING VERBAL UPDATE**
- 6 ANY OTHER BUSINESS**
- 7 DATE OF NEXT MEETING**
7th November 2019

SCHOOLS' FORUM

Minutes of the meeting held at 4.30 pm on 20 June 2019

Present:

David Dilling (Chairman)	Primary Academy Governor (Charles Darwin Academy Trust)
David Bridger (Vice-Chairman)	Non-School Representative (Church of England)(Aquinas Trust)
Richard Edmunds	Primary Academy Head Teacher (Warren Road Primary School)
Angela Leeves	Non-School Representative (Early Years)
Neil Miller	PRU Head Teacher/Governor Academy (Bromley Trust Academy)
Karen Raven	Secondary Academy Head Teacher (Chislehurst School for Girls)
Andrew Rees	Secondary Maintained School Head Teacher (St Olaves Grammar School)
Gareth Walters	Primary Academy Governor (Compass Academy Trust)
David Wilcox	Secondary Academy Governor (Darrick Wood School)

Also Present:

Councillor Marina Ahmad	Observer
David Bradshaw	Head of ECHS Finance
Jared Nehra	Director of Education
Amanda Russell	Head of Schools Finance Support
Philippa Gibbs	Democratic Services Officer

1 APOLOGIES FOR ABSENCE

Apologies for absence were received from Patrick Foley and Izabela Lecybyl. Janice Box attended as alternate for Patrick Foley.

2 MINUTES OF THE MEETING HELD ON 10TH JANUARY 2019

The minutes of the meeting held on 10th January 2019 were approved, and signed as a correct record.

The following Matters Arising were raised:

Primary School Falling Rolls Fund

In response to a question from the Vice-Chairman, the Head of Schools Finance Support confirmed that the Head of Strategic Place Planning would attend the September meeting of the Schools' Forum to provide an overview of place

planning. The Head of Strategic Place Planning had previously confirmed that the places identified in schools with falling rolls were needed for future years. The Head of Schools Finance Support outlined the next steps to the Schools' Forum confirming that the work that was being done was for schools facing pressures in the 2019/20 financial year.

The Chairman confirmed that the falling roll funding allocations would be brought to the Schools' Forum.

Disapplication Request

The Head of ECHS Finance confirmed that the Local Authority's disapplication request had been turned down by the DfE as a result of the strong views expressed by the Schools' Forum. As a result of this the Local Authority had made other arrangements for addressing the funding gap in the High Needs Block with an additional £0.9m contribution for 2019/20, bringing the Local Authority's total contribution to £1.9m. The Schools' Forum expressed its thanks to the Local Authority for the additional funding contribution but noted however that going forward there would continue to be a significant deficit in the High Needs Block. The Head of ECHS Finance confirmed that everything being equal the High Needs Block was balanced in 2019/20 albeit with significant pressures forecast for 2020/21. The DfE had acknowledged that there was a High Needs Funding issue. It was possible that Local Authorities may receive additional funding but previous experience suggested that the DfE would not expedite any decisions in terms of finalising levels of additional funding.

The Director of Education reported that within the High Needs Block there was a structural deficit of approximately £3m. This had formed part of the case that had been made at the meeting with the Minister earlier in the year when representative from schools and the Local Authority had lobbied for additional funding to address the lagged funding cost pressures. The Government had recently acknowledged that there was a nation-wide pressure on the High Needs Block, however there is currently uncertainty around the Comprehensive Spending Review. Through its Transforming Bromley Programme, the Local Authority is reviewing the totality of High Needs resources and how it is utilised. The aim is to achieve genuine transformation of services in a way that delivers sustainability going forward.

The Vice-Chairman emphasised that the Schools' Forum would like to understand any significant cost savings that were planned for the High Needs Block as they would inevitably impact on the other funding blocks.

3 FUNDING FOR SPECIAL EDUCATIONAL NEEDS AND DISABILITIES, AND THOSE WHO NEED ALTERNATIVE PROVISION – CALL FOR EVIDENCE CONSULTATION RESPONSE
Report ED18085

The Schools' Forum considered a report which provided an outline of the Local Authority's draft response to the DfE consultation on funding for special educational needs and disabilities and those who need alternative provision. The Local Authority's draft response had been developed collaboratively across services with the Council's Education Directorate. The deadline for submitting responses to the consultation was 31st July 2019.

The Director of Education encouraged every school and provider in the Borough to contribute and respond to the consultation which addressed a key issue.

Members of the Schools' Forum raised the following key points concerning the Local Authority's draft response:

Funding for SEN through schools funding formula

It was suggested that the answer to question 4 needed to be strengthened as the cohort of children with increasingly complex needs (specifically ASD) placed in mainstream settings was a group that historically 'fell through the net' as their needs did not neatly fit into criteria. This placed a growing burden on schools supporting this group of children. Acknowledging the pressures facing schools, the Director of Education highlighted that autistic spectrum conditions were a key priority for the Council's SEND Governance Board.

The £6,000 threshold

The Head of Schools Finance Support explained that having read the consultation a number of times her understanding of the explanation provided in relation to this issue was that any proposal to increase or decrease the threshold would be cost neutral across the DSG. There would be no additional funding, instead funding would be shifted between blocks.

Members of the Schools' Forum stressed that this clearly demonstrated why schools were in the position they were in in terms of funding. The DfE did not appear to acknowledge or accept that more money was needed.

A Member noted that the £6,000 threshold had been in place for a considerable length of time. One key result of this was that overtime its value in real terms had diminished – schools now received less for £6,000 than they did 20 years ago. The Member questioned whether there was any value in schools publishing how their notional funding was spent. It was also not clear how the historical figure of £6,000 had been decided upon.

The Schools' Forum discussed how the notional funding was allocated. It was noted that a working group had been reviewing this issue and had planned to

create some guidance/best practice that could be circulated to schools who had to demonstrate that their notional funding had been fully utilised before drawing down further funding from the Local Authority.

The Vice-Chairman suggested that one of the problems with the format of the consultation was that opportunities for detailed response were limited as not every question included a comment box. Funding for SEN was a key issue facing every school and it was essential that this message was clearly communicated to the DfE.

It was agreed that the response should reflect that the £6,000 threshold had not been increased as well as providing examples of how levels of need have increased. As a result of this increasing level of need more money was required and the level of funding required should be identified and distributed through notional funding including prior attainment and special needs.

Funding for pupils who need alternative provision (AP) or are at risk of exclusion from school

The Schools' Forum noted that the Local Authority's response proposed an additional funding block for Alternate Provision. Members endorsed this approach but did however stress that more money was required because without this it would simply amount to 'robbing Peter to pay Paul'.

A Member also suggested that it would be helpful to weave in comments around the benefit of respite provision in reducing rates of exclusion.

In addition the Director of Education suggested that it would be helpful to comment further about the benefits delivered by the Local Authority's Primary Outreach Service and the positive impact it had on levels of exclusion.

Improving early intervention at each age and stage to prepare young people for adulthood sooner

In relation to question 25, the Schools' Forum felt that it would be beneficial to highlight that each point of transition was equally important in terms of the stress or trauma for children with SEN. The Director of Education further noted that there was a responsibility to provide services from birth up to the age of 25 and it was therefore equally important to consider the transition beyond tertiary education and ensure that there was support and pathways in place for vulnerable individuals.

Other aspects of the funding and financial arrangements

The Schools' Forum agreed that it was important to draw out and emphasise the following points:

- Funding was not sufficient and the short-term nature of funding arrangements made it difficult to secure appropriate longer term arrangements;

- Funding needed to provide security. Currently Local Authorities were not able to guarantee that places were secured for their children;
- The importance of knowing where children were and the importance of the import/export process and how it worked. A Member suggested that there had been a benefit to the old recoument process as school eventually received funding.
- In terms of ensuring good value for money; it was not clear whether funding itself ensured value for money, instead it was the way in which funding was used that delivered value for money. Value for money was driven by the ability to utilise economies of scale and with continued uncertainty around funding it was not possible to fully utilise economies of scale.
- Issues around the cost and expense of tribunals.

As there has been support for the Local Authority's draft response and consensus amongst Members of the Schools' Forum it was agreed that following the meeting the response would be updated with any changes clearly tracked. The Clerk to the Schools' Forum would then recirculate the response for Members of the Forum to endorse outside of the meeting.

It was agreed that a joint response should be submitted on behalf of the Local Authority and the Schools' Forum. The Head of Schools Finance Support thanked Members of the Schools' Forum for their input.

RESOLVED: That

- 1. The consultation response be updated with any changes reflecting the suggestions made by the Schools' Forum clearly tracked;**
- 2. The consultation response be recirculated to the Schools' Forum for comment and approval outside of the meeting;**
- 3. That a joint response from the Schools' Forum and the Local Authority be submitted to the DfE by 31st July 2019.**

4 SPENDING BY PRIMARY, SECONDARY AND SPECIAL MAINTAINED SCHOOLS IN 2018/19

The Schools' Forum considered a report setting out information on all revenue and capital balances held by Primary, Secondary and Special Maintained Schools as at 31 March 2019. The report also provided a comparison to the balances held at the same time in the previous year. Balances were reported in accordance with the DfE Consistent Financial Reporting (CFR) Regulations – the framework for reporting income, expenditure and balances. It provided schools with a benchmarking facility for comparison between similar schools to promote self-management and value for money.

The Schools' Forum heard that despite schools putting forward plans for the use of any surplus funds, as a result of forecast budget deficits for future years it was unlikely that the plans would in fact be realised. A Member of the Schools' Forum raised question around how long it would be possible for schools to use reserves

to balance their budgets as by their very nature financial reserves were limited and did not amount to a sustainable financial solution in the long-term. This was a clear illustration of the funding crisis facing schools.

Following discussion about the benefits of the Forum's access to schools' financial data, the Director of Education suggested that the Schools' Forum may wish to consider asking schools to share their financial information in the future to inform its discussion and consideration.

RESOLVED: That the report be noted.

5 ANY OTHER BUSINESS

The Vice-Chairman raised the issue of the potential for funding for teachers' pensions and pay being rolled into the Dedicated Schools Grant (DGG) and the impact that this would have on schools' financial planning going forward. The Vice-Chairman requested that in the event that the Local Authority became aware of any proposals they notified primary schools in particular as soon as possible, as it could have a significant impact in terms of loss of the minimum funding guarantee.

6 DATE OF NEXT MEETING

It was noted that the next meeting would take place on 19th September 2019.

The Meeting ended at 6.05 pm

Chairman

Report No.
CEF 19005

London Borough of Bromley

PART ONE - PUBLIC

Decision Maker: **SCHOOLS' FORUM**

Date: **Thursday 19 September 2019**

Decision Type: Urgent Non-Urgent Executive Non-Executive Key Non-Key

Title: **PROVISIONAL OUTTURN 2018/19**

Contact Officer: David Bradshaw, Head of Finance
Tel: 020 8313 4807 E-mail: david.bradshaw@bromley.gov.uk

Chief Officer: Director of Finance

Ward: (All Wards);

1. Reason for report

This report provides the Schools Forum with financial information reported to the Education, Children and Families PDS Committee on 9th July 2019.

This is an information item only.

2. **RECOMMENDATION(S)**

2.1 **The Schools Forum is invited to discuss and note the contents of this report.**

3. COMMENTARY

- 3.1 The attached report with supporting documentation was presented to the Education, Children and Families PDS Committee on 9th July 2019. The Schools Forum are asked to note the contents of this report.
- 3.2 The Forum is invited to discuss and note the contents of this report.

Decision Maker: PORTFOLIO HOLDER FOR EDUCATION, CHILDREN AND FAMILIES

Date: For Pre Decision Scrutiny by the Education, Children and Families PDS Committee on 9th July 2019

Decision Type: Non-Urgent Executive Non-Key

Title: PROVISIONAL OUTTURN REPORT 2018/19

Contact Officer: David Bradshaw, Head of Education and Childrens Social Care Finance
Tel: 020 8313 4807 E-mail: David.Bradshaw@bromley.gov.uk

Chief Officer: Director of Education, Director of Childrens Social Care

Ward: (All Wards);

1. Reason for report

1.1 This report provides the provisional outturn position for 2018/19.

2. RECOMMENDATION(S)

2.1 The Education, Children and Families Budget PDS Committee are invited to:

- (i) Note that the latest projected overspend of £3,192,000 on controllable expenditure at the end of 2018/19 and consider any issues arising from it: and,
- (ii) Note that the Executive on the 21st May 2019 have agreed the net carry forwards as detailed in Appendix 2;

2.2 The Portfolio Holder is asked to:

- (i) Endorse the 2018/19 provisional outturn position for the Education, Children and Families Portfolio.

Corporate Policy

1. Policy Status: Not Applicable
 2. BBB Priority: Children and Young People
-

Financial

1. Cost of proposal: Not Applicable:
 2. Ongoing costs: Not Applicable:
 3. Budget head/performance centre: Education, Children and Families Portfolio
 4. Total current budget for this head: £54.334m
 5. Source of funding: Education, Children and Families Approved Budget
-

Staff

1. Number of staff (current and additional): 1,139 Full time equivalent
 2. If from existing staff resources, number of staff hours: N/A
-

Legal

1. Legal Requirement: Statutory Requirement
 2. Call-in: Applicable
-

Customer Impact

1. Estimated number of users/beneficiaries (current and projected): The 2018/19 budget reflects the financial impact of the Council's strategies, service plans etc. which impact on all of the Council's customers (including council tax payers) and users of the services
-

Ward Councillor Views

1. Have Ward Councillors been asked for comments? Not Applicable
2. Summary of Ward Councillors comments:

3. COMMENTARY

- 3.1 This report provides the provisional outturn position for the Education, Children and Families Committee, which is broken down in detail in Appendix 1, along with explanatory notes.
- 3.2 The provisional outturn for the “controllable” element of the Education, Children and Families Committee budget in 2018/19 is an overspend of £3,192k compared to the last reported figure of an overspend of £2,997k which was based on activity at the end of December 2018.

FINAL POSITION

- 3.3 The £3,192k overspend is summarised in the table below. All of the pressures and savings are further detailed and broken down in Appendix 1B.

Adult Education - Preparing for the Ofsted inspection, lower than expected income generation, offset by savings in running costs	84
Schools, Early Years Commissioning and QA - In house nursery income shortfall offset by additional income and underspends in staffing elsewhere within the division	-140
Access and Inclusion - Under collection of income, additional transport costs, use of agency staff and additional IT upgrades	122
Central Schools Budgets - Recharge overspend offset by corresponding amount in non controllable expenditure	8
Other strategic Functions - Running costs underspend	-68
Bromley youth Support - Staffing underspends and additional income received from Health	-65
Early Intervention and Family Support - Salary and running expenses underspend	-192
CLA and Care leavers - Additional costs of accommodation relating to 'Staying Put', increased educational support at the virtual school partially offset by underspend in direct accommodation support	224
Fostering, Adoption and Resources - Increase in costs and number of Children's Placements over the budget	3,006
Referral and Assessment - Underspend in no recourse to public funds costs	-179
Safeguarding and Care Planning East - costs of court ordered care proceedings was lower than expected.	-280
Safeguarding and Care Planning West - Overspend on Children with Disabilities, particularly around direct payments, partially offset by other contract savings	210
Safeguarding and Quality Improvement - Overspend on staffing costs, recruitment and retention payments and other recruitment costs	480
Other minor variances	-18
	3,192

DSG GRANT POSITION

- 3.4 An element of the Education budget within the Portfolio is classed as Schools' budget and is funded through the Dedicated schools Grant (DSG). Grant conditions requires that any over or underspend should be carried forward to the next financial year.

- 3.5 The DSG Schools Budget has underspent by £1,481k during 2018/19, which will be added to the £1,180k carried forward from 2017/18. The carry forward position has been adjusted by an Early Years funding adjustment, made by DfE which has reduced the amount available by £166k. Therefore the DSG balance carried forward into the new financial year stands at £2,495k. This includes the additional £788k extra funding that the Government announced on the 17th December 2018 for the High Needs Block.
- 3.6 A summary of the main variations is provided in the table below, and further details and variations can be found in Appendix 2

CARRY FORWARDS

- 3.7 On the 21st May 2019 the Executive were asked to approve a number of carry forward requests relating to either unspent grant income, or delays in expenditure where cost pressures will follow through into 2019/20. Appendix 2 provides a detailed breakdown of all of the carry forward requests. As you will see from Appendix 2 the carry forwards included in section 1 will have repayment implications if not approved, those in section 2 relate to grants which will not have to be repaid if not agreed but will impact on service delivery in 2019/20. Future reports to the Portfolio Holder will be required to approve their release.

FULL YEAR EFFECT GOING INTO 2019/20

- 3.8 Appendix 3 provides a breakdown of any full year implications arising from the final 2018/19 outturn. Overall there are £3,686k of full year effect pressures in 2019/20. Almost all of these are all in the Children's Social Care area. As part of the budget setting process the vast majority of these full year effects have been dealt with and additional funding has been added to the budgets for 2019/20. There are still some management actions that were assumed to be taken that have not delivered in 2018/19. They are mainly around the review of Agency Staff levels and the costs. If these are not addressed in 2019/20 then there will be an additional pressure on the budget.

	<u>£'000</u>
Adult Education - Grant reductions and non fee paying courses	130
Residential/Fostering/Adoption placements	4,425
Management Action (additional CCG income)	-500
Leaving care (including Staying Put and HB clients) and Virtual school	210
Referral and Assessment - NRPF	-187
Safeguarding and Care Planning East - Parental assessments	-174
Safeguarding and Care Planning West - Direct Payments	182
Safeguarding and Quality Improvement - Agency costs	945
Management action - no further Agency staff costs and further CCG income	-1,345
	<u>3,686</u>

- 3.9 Appendix 4 provides a detailed reconciliation of the original 2018/19 budget to the latest approved 2018/19 budget

DIRECTOR OF EDUCATION AND DIRECTOR OF CSC COMMENTS

- 3.10 The Children, Education and Families Portfolio has an overspend of £3,192,000 for the year.

- 3.11 The Education Division has an underspend of £12,000. Pressures in Adult Education, in house nurseries and the Education Welfare Service are currently being mitigated by Workforce Development and Governor Services, Early Years and SEN and Inclusion.
- 3.12 There is a final underspend in DSG of £1,481k in 2018/19. This will be added to the £1,180k brought forward from 2017/18. The 2017/18 brought forward figure has had to be adjusted by the Early Year funding adjustment which has reduced the amount of DSG we received in 2018/19 by £166k. This gives us a final DSG balance of £2,495k at the end of the financial year to be carried forward. This includes the additional £788k extra funding that Government announced on the 17th December 2018 for the High Needs Block. It has been agreed that £212k of this funding will be utilised in 2019/20 to cover High Needs Block costs which will in effect be the first call of the total carried forward sum. Without the £788k funding LBB would only be carrying forward £1,707k into 2019/20.
- 3.13 There continues to be ongoing pressures in the DSG, especially in the High Needs Block, for 2019/20 onwards. The introduction of the National Funding Formula (NFF) means there are severe restrictions in how the grant is spent and in what areas. High Needs are experiencing increases in demands. The Council has contributed £1m in 2018/19 and £1m was top sliced from Schools DSG funding to support the High Needs Block. For 2019/20 the Council Contribution rises to £1.9m and the schools contribution reduces to zero. There is likely to be further increase pressures in this area that further funding streams will need to address.
- 3.14 In Children's Social Care the overspend of £3,204k due to the increased number of children in care. The table below (table 1) sets out the position in respect of the number of CLA in Bromley, National and Statistical Neighbours. Post Ofsted, we saw a nominal increase per 10,000 as set out below. However, we are still below our statistical and national neighbours (an area that Ofsted has asked us to explain). Regardless, we have 43 more children (236) (in year/projected) above an agreed (financial baseline) of 194 children in independent fostering, in-house fostering and residential care (see table 2).

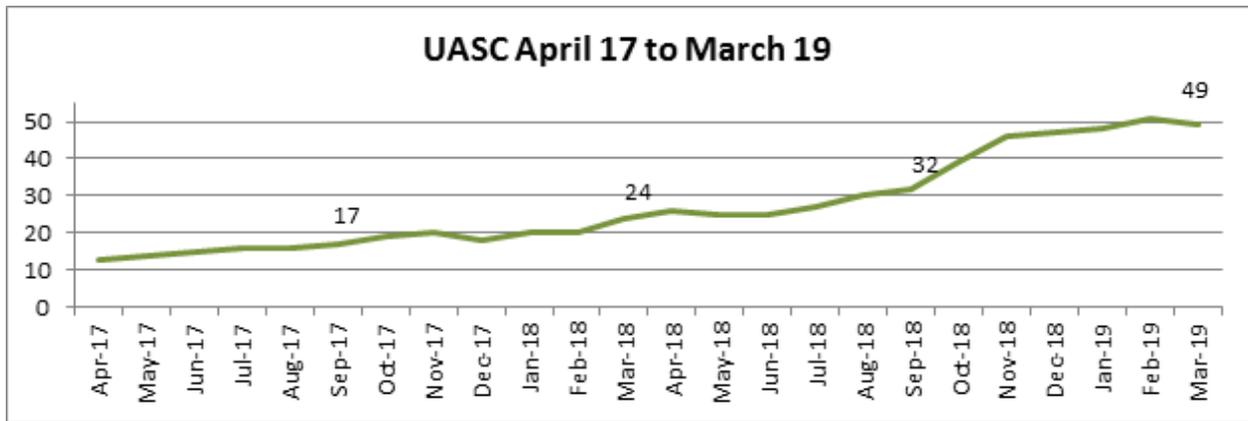
Table 1

Rate of CLA	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Bromley	41	41	39	37	39.6	39.3	41.7	40.5
Statistical Neighbours	48	47.5	50	49.7	50.7	54.3	TBC*	TBC*
National	59	60	60	60	60	62	TBC*	TBC*

Table 2

Code	2018/19 Approved Budget		2018/19 Outturn			2018/19 Variation	
	£	Full Year Equiv.	£	Full Year Equiv.	£	Full Year Equiv.	
RESIDENTIAL (all types)	6,396,870	32.56	7,474,185	38.70	1,077,315	6.14	
FOSTERING							
Fostering IFA	2,709,040	62.67	3,840,682	85.43	1,131,642	22.76	
Fostering In house	2,873,890	98.53	2,702,235	112.15	(171,655)	13.62	
Total Fostering Placements	5,582,930	161.20	6,542,917	197.58	959,987	36.38	
TOTAL RESIDENTIAL/ FOSTERING PLACEMENTS	11,979,800	193.76	14,017,102	236.28	2,037,302	42.52	

- 3.15 We have continued to see an increase in the number of Looked After Children but are confident that the right children are being cared for and this is borne out by the Courts. LA applications to Court for orders and the care plans are being validated by the court which indicates that our thresholds are correct and that these children need to be safeguarded away from their parents. The number of care proceedings has dropped slightly is currently at 81 sets of proceedings – this number is for families and may involve a number of children in each family. We also have 43 families currently under the PLO and a number of these families could also be issued for care proceedings if issues of safeguarding cannot be mitigated. These children are likely to be subject to CP plans and these plans are not having the impact anticipated. The LA applications to court for orders and the care plans are being validated by the court which indicates that our thresholds are correct and that these children need to be safeguarded away from their parents. There is a cost implication for these children who will be cared for through fostering either in house of IFA and/or residential settings.
- 3.16 The continuing impact of the Social Work Act to support our children to the age of 25 is not yet fully showing itself but we can see the impact following the statutory letters sent out to 115 young people and the flow of young people contacting the authority for support. Some of this support is merely ‘touch base’ and others because they have found themselves in financial difficulty and threatened with tenancy breakdowns – at the current time we are receiving 2 or 3 contacts per week. We know that once Universal Credit is fully implemented this will likely increase the work required to support these young people. This in turn will have an impact on staffing and the likely need for growth in respect of YPA’s.
- 3.17 Bromley as part of the Pan London agreement had 48 UASC minors in January 2019 which rose to 51 and in February Bromley came off the rota having reached its quota - leaving other Local Authorities who were below the quota of 0.7%. Our current cohort of Looked After is 342 and 49 of these are UASC.



- 3.18 Due to the cultural match and complexity of these young people a number of them are in IFA placements which are more expensive. We are currently setting up a specialist fostering service to support these young people and provide more in house carers for emergencies which will reduce cost but ensure that young people receive wrap around services from us. At the present time we have 20 placements with IFA at a cost £450k.
- 3.19 The increase is having an impact on staffing and at the current time we have 1 social work post and 3 YPA's. A growth bid was agreed for 2019/20 which acknowledged the increases in UASC's coming through the system.
- 3.20 We have already created as an interim measure a 4th team manager post which is being paid for from vacancies – this is not sustainable. In addition this has an impact on the financial capacity to make the necessary and somewhat complicated home office claims.
- 3.21 Alongside this are hidden costs of social work time, IRO's and services required to support these very vulnerable young people.
- 3.22 In addition this has a knock on effect to the capacity within the Virtual School.
- 3.23 Although the Council are given grant (£91 per day for a 16+, £114 per day for an U16) this does not cover the costs of the placements and the on costs. An additional 30 children (based on 23 last reported in May and the maximum allocation of 53) placed in independent foster care could cost as much as £1,350k gross per annum in a full year in placements alone. There would also be costs of additional social workers and other back office costs. This would be offset by grant but would still leave a net position to be funded by the Council.
- 3.24 This is the worst case scenario and assumes that all of the children are placed in more expensive settings so the final amount will be subject to the actual setting they are placed in. Growth has also been agreed and put into the budget to mitigate against this.

Residential Placements:

- 3.25 This continues to be a challenge for the authority and across other Local Authorities with regard to suitable quality placements for children with complex needs and especially those who meet the secure threshold. This is being addressed through the building of two further educational secure units but these will not come on stream for a couple of years. Therefore the issues of lack of suitable safe placements persists.
- 3.26 At the current time we have 2 young people in secure and when they step down to residential this is likely to continue to be a high cost responsibility in terms of having to put 2:1 and then 1:1 staffing around them. The costs for this type of residential continue to remain around £8,900 per week - we should be predicting that a repeat of last year is likely to occur and therefore this

should be calculated for 2 young people at any one time for a period of 6 months each in the region of £442,000 per year and an expected uplift from providers during the year 18/19.

- 3.27 In addition we are discussing with the West London Alliance whether Bromley should join this hub and how this would support us going forward in terms of suitable placements and have more strength in negotiating terms with IFA's.
- 3.28 An initial interest meeting took place in February and a further meeting is due to take place in May to consider if this would support better efficiencies and improve the pool of placements for more complex children.
- 3.29 The Virtual School is being challenged in respect of the numbers of adopters in Bromley who under the Social Work Act are now able to request support from the Virtual School – this is at present around 2 or 3 enquiries per week together with school requests. This is predicted to grow as Bromley is likely to have a richness in adoptive families where children have been placed by other adoption agencies. The Government when including this in the SW Act considered that this would not have an impact on the work of the VS however this is dependent on the particular Borough and its demographics.
- 3.30 Agency staff continues to be cost burden although we have maintained around 85% of permanent social worker staff coming from the low figure of 42% in 17/18.
- 3.31 We have developed our 23 one hundred day students and anticipate that a number of these students will be offered placements to offset the agency figures. In addition we will repeat the same exercise as of last year in recruiting up to 30 ASYE in September to replace the agency workers. We continue to convert as many workers as possible and as such a recruitment campaign will recommence in May with a 'conversion' event and advertising campaign on the back of our Ofsted outcome. This area will continue to be a challenge as we are competing with other LA who are raising their salaries and costs to attract the small pool of skilled experienced workers. Our caseload promise and training continues to attract some workers to Bromley. The recruitment and retention board meets monthly to consider how best to address this.
- 3.32 The risks in the Education, Children & Families Portfolio are:-
- i) Recruitment and retention of permanent staff/ ability to recruit skilled staff for the posts vacant.
 - ii) Limited supply and increasing costs of residential placements – including the specialist placements for very complex young people.
 - iii) Increase in the Looked After Population – particularly in our Looked After Unaccompanied Minors population.
 - iv) Increased complexity of children (SEND).
 - v) Impact of Social Work Act 2017 implementation.
 - vi) Income from partners reducing.
 - vii) Shortage of local school places.

viii) Increasing High Needs Block expenditure not matched by a commensurate increase in Government Grant

ix) Continuing impact of 2014 Children and Families Act extending the age range to 25 for Education, Health and Care Plans.

The Education, Children and Families Portfolio has an overspend of £925,000 for the year.

4. POLICY IMPLICATIONS

- 4.1 The Resources Portfolio Plan includes the aim of effective monitoring and control of expenditure within budget and includes the target that each service department will spend within its own budget.
- 4.2 Bromley's Best Value Performance Plan "Making a Difference" refers to the Council's intention to remain amongst the lowest Council Tax levels in outer London and the importance of greater focus on priorities.
- 4.3 The four year financial forecast report highlights the financial pressures facing the Council. It remains imperative that strict budgetary control continues to be exercised in 2019/20 to minimise the risk of compounding financial pressures in future years.
- 4.4 Chief Officers and Departmental Heads of Finance are continuing to place emphasis on the need for strict compliance with the Council's budgetary control and monitoring arrangements.

5. FINANCIAL IMPLICATIONS

- 5.1 The financial implications are in the body of the report. A detailed breakdown of the projected outturn by service area is shown in appendix 1(a) with explanatory notes in appendix 1(b). Appendix 2 outlines the requested carry forwards to 2019/20. Appendix 3 shows the latest full year effects and Appendix 4 gives the analysis of the latest approved budget.

Non-Applicable Sections:	Legal Implications Personnel Implications Customer Implications
Background Documents: (Access via Contact Officer)	2018/19 Budget Monitoring files in ECHS Finance Section

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Education, Children and Families Portfolio Budget Monitoring Summary

2017/18 Actuals £'000	Service Areas	2018/19 Original Budget £'000	2018/19 Final Approved £'000	2018/19 Provisional Outturn £'000	Variation £'000	Notes	Variation Last Reported £'000	Full Year Effect £'000
EDUCATION CARE & HEALTH SERVICES DEPARTMENT								
Education Division								
Cr 360	Adult Education Centres	Cr 525	Cr 520	Cr 436	84	1	128	130
418	Schools and Early Years Commissioning & QA	524	525	385	Cr 140	2	Cr 36	0
5,583	SEN and Inclusion	5,820	6,568	6,586	18		Cr 122	0
95	Strategic Place Planning	96	98	73	Cr 25		0	0
6	Workforce Development & Governor Services	5	5	6	Cr 11		Cr 44	0
Cr 167	Education Services Grant	0	0	0	0		0	0
185	Access & Inclusion	165	308	430	122	3	27	0
Cr 1,312	Schools Budgets	Cr 1,348	Cr 1,348	Cr 1,340	8	4	0	0
102	Other Strategic Functions	1,038	139	71	Cr 68	5	Cr 7	0
4,550		5,775	5,775	5,763	Cr 12		Cr 54	130
Children's Social Care								
1,248	Bromley Youth Support Programme	1,479	1,483	1,418	Cr 65	6	Cr 12	0
686	Early Intervention and Family Support	1,093	1,071	879	Cr 192		Cr 121	0
4,912	CLA and Care Leavers	5,066	5,482	5,706	224		22	210
13,592	Fostering, Adoption and Resources	13,638	14,127	17,933	3,806		4,250	4,425
0	Management action - Additional CCG Income	0	0	Cr 800	Cr 800		Cr 800	Cr 500
2,833	Referral and Assessment Service	2,909	3,590	3,411	Cr 179		Cr 179	Cr 187
2,176	Safeguarding and Care Planning East	2,159	3,023	2,743	Cr 280	Cr 251	Cr 174	
3,874	Safeguarding and Care Planning West	3,810	4,260	4,470	210	Cr 47	182	
4,290	Safeguarding and Quality Improvement	4,260	1,800	2,280	480	189	945	
	Planned savings from management action	0	0	0	0	0	Cr 1,345	
33,611		34,414	34,836	38,040	3,204		3,051	3,556
38,161	TOTAL CONTROLLABLE FOR EDUCATION, CHILDREN & FAMILIES	40,189	40,611	43,803	3,192		2,997	3,686
3,257	Total Non-Controllable	2,006	5,332	5,332	0		Cr 15	0
7,309	Total Excluded Recharges	8,126	8,391	8,391	0		0	0
48,727	TOTAL EDUCATION, CHILDREN & FAMILIES PORTFOLIO	50,321	54,334	57,526	3,192		2,982	3,686
Memorandum Item								
Sold Services								
29	Education Psychology Service (RSG Funded)	Cr 107	Cr 107	Cr 85	22	7		0
7	Education Welfare Service (RSG Funded)	Cr 32	Cr 31	8	39		0	
3	Workforce Development (DSG/RSG Funded)	Cr 4	Cr 4	6	Cr 2		0	
43	Community Vision Nursery (RSG Funded)	49	49	52	3		0	
75	Blenheim Nursery (RSG Funded)	76	76	93	17		0	
157	Total Sold Services	Cr 18	Cr 17	62	79		0	0

REASONS FOR VARIATIONS

1. Adult Education - Dr £84k

The Adult Education service has overspent by £84k for the year. The main pressure areas for the service is £163k for staffing costs to provide required courses and preparing for the OFSTED inspection that is due in the near future. There is also an under collection of income of £17k as compared to the baseline budget.

There is an underspend on the running costs (£96k) that is partially offsetting the on-going pressures.

2. Schools and Early Years Commissioning & QA - Cr £140k

The in-house nurseries now have the restructured staffing structure in place. This financial year will be part year under the existing structure and part year under the new structure. This has had the effect of expecting the nurseries to overspend by £20k for the year.

These overspends have been offset by the current staffing underspends of £58k that are mainly due to vacant posts.

There also is an underspend on the running costs of £15k and an over collection of income mainly from Academies of £11k.

The Council also received a School Improvement Grant which it has utilised in year across the Education function (£76k).

3. Access & Inclusion - Dr £122k

The Education Welfare Service Trading Account is currently expected to under collect on it's income by £39k due to the loss of a number of school contracts. The provision of the service will need to be reviewed.

There has been an overspend of £20k on the cost for transporting mainstream children to their school.

There has been an overspend of £47k on Management and Admissions during the year. This is mainly due to the use of agency staff.

This area also looks after the main Education IT system. The maintenance and upkeep of the software has produced a £10k overspend for the year.

There is a small overspend on the running costs of £6k that is offsetting the on-going pressures.

4. Schools Budgets (no impact on General Fund)

Expenditure on Schools is funded through the Dedicated Schools Grant (DSG) provided by the Department for Education (DfE). DSG is ring fenced and can only be applied to meet expenditure properly included in the Schools Budget. Any overspend or underspend must be carried forward to the following years Schools Budget.

There is a final underspend in DSG of £1,481k in 2018/19. This will be added to the £1,180k brought forward from 2017/18. The 2017/18 brought forward figure has had to be adjusted by the Early Year funding adjustment which has reduced the amount of DSG we received in 2018/19 by £166k. This gives us a final DSG balance of £2,495k at the end of the financial year to be carried forward. This includes the additional £788k extra funding that Government announced on the 17th December 2018 for the High Needs Block. It has been agreed that £212k of this funding will be utilised in 2019/20 to cover High Needs Block costs which will in effect be the first call of the total carried forward sum. Without the £788k funding LBB would only be carrying forward £1,707k into 2019/20

The in-year overspend is broken down as follows:-

The bulge class budget has underspent by £748k for this financial year. Additionally the council has spent £18k on modular classroom rentals during the year.

Free Early Years Education has underspent by £321k this year. The budget for the 2 year old children is overspent by £120k and this is being offset by an underspend for 3 & 4 years old children (both for the first 15 and the new additional 15 hours) of £441k. there is also a £40k underspend in the nursery funding paid to Schools.

The Free Early Years Education has underspent this financial year. Any over or underspend on this area will only have a marginal effect on the DSG variances as DfE calculate our final allocation (released in July) based on the Early Years annual census that is performed every January. The returns from the nurseries are checked by members of the Early Years team before passing the figures to DfE in March. DfE then review the figures before publishing our final allocations, where they will make any adjustments to our prior year allocation. It is expected that the currently underspend will produce a clawback of funds in July at approximately the same level as the current forecast underspend.

Additional in the Early Years spend there is an underspend of £34k relating to the Disability Access Fund (DAF). In previous years DfE has agreed that any underspends are to be spent in the following year on DAF related items. It has not been confirmed yet how this underspend is to be treated in the new year.

There is an underspend of £18k in the Pupil Support Services area. This is due to vacant posts and the under use of agency and consultancy costs to provide the service.

The Home and Hospital service has overspent by £303k during the year. This is due to the splitting out of the Nightingale School from the service and additional costs relating to the a higher than expected number of children the are seeing. The Home and Hospital service is in the process of being reviewed and this is expected to be completed in 2019/20.

There is an underspend of £116k in the Pupil Support Services area. This is due to vacant posts and the under use of agency and consultancy costs to provide the service.

The Behaviour Support service had an underspend by £77k due to lower than expected costs in supporting pupils access vocational courses.

The management costs in the Education area were £30k underspent for the year. The underspend was mainly in running costs.

There was an overspend of £71k for various ad-hoc payments the council has made to support maintained schools and offer them support when they have issues.

There was an underspend of £45k in the Priority Schools Action Group (PSAG) funding budget.

There is an overspend of £54k relating to the Secondary School Pupil Referral income.

There was an underspend of £940k on payments made to Special School and Schools with Units during the year. The estimated numbers of places was higher than the actual number funded places. This is subsumed into the overall high needs SEN budget

SEN placements are projected to overspend by a total of £245k. The overspend is being caused by the Maintained Day (£912k), Matrix funding (£353k) and Alternative Programmes (£397k). These overspends are then offset by underspends on Independent Boarding Schools (£640k), Maintained Boarding Schools (£298k) and Independent Day (£392k). There are additionally other running cost underspends and over collection of income totalling £87k.

The SEN placement budget pressure is coming from increased pupil numbers, this is in spite of the increases in in-borough Special Education places at Bromley schools.

SEN Support for clients in Further Education Colleges has overspent by £106k this year. This is due to the costs of placing clients with Independent Further Education providers.

The DSG funded element of SEN Transport is projected to overspend by £81k due to the new routes that were established in the last year. The level of spend in this area has been lower in previous years. Due to the current funding regulations LBB are not permitted to increase this budget from the previous years allocation.

The High Needs Pre-School Service has held a number of posts vacant during the year resulting in a £126k underspend. There are not currently any plans to recruit to these posts as there is an on-going review of the service. This underspend is being offset by the loss of rental income during the year of £138k, and the pressure relating to the rental cost of the building the service is in (£40k) and is therefore causing an overall pressure of £52k.

The Sensory Support Service is overspent by £63k. This is due to staffing costs overspending by £17k and running costs (including use of agency and Business Rates) over spending by £46k

The SIPS, Outreach & Inclusion and Specialist Support Services have both underspent during the year. Most of the underspend relates to lower than expected staffing costs, but there is also a small amount that relates to running costs that have not been incurred during the year. The total of all of these underspends is a £211k. These are then being offset by an overspend in the Darrick Wood Hearing Units and the Complex Needs team (totalling £148k) to give a net underspend of £63k.

There is also a total small balance of overspends of £42k.

	Variations £'000	High Needs £'000	Schools £'000	Early Years £'000	Central £'000
Bulge Classes	-748	0	-748	0	0
Classroom Hire	18	0	18	0	0
Free Early Education - 2 year olds	-441	0	0	-441	0
Free Early Education - 3 & 4 year olds (Ir	120	0	0	120	0
School Nursery	-40	0	0	-40	0
DAF	-34	0	0	-34	0
Primary Support Team	-18	0	0	0	-18
Home & Hospital	303	303	0	0	0
Pupil Support Services	-116	-116	0	0	0
Behaviour Support	-77	-77	0	0	0
Education Management Costs	-30	0	0	0	-30
Schools Specific Contingencies	71	0	0	0	71
PSAG	-45	0	0	0	-45
Secondary Central - Pupil Referral	54	54	0	0	0
Payments to Special Schools	-940	-940	0	0	0
Other Small Balances	-18	0	-7	-6	-5
SEN:					
- Placements	245	245	0	0	0
- Support in FE colleges	106	106	0	0	0
- Transport	81	81	0	0	0
- High Needs Pre-school Service	52	52	0	0	0
- Sensory Support	63	63	0	0	0
- SIPS	-77	0	0	-77	0
- Darrick Wood Hearing Unit	98	98	0	0	0
- Complex Needs Team	50	50	0	0	0
- Outreach & Inclusion Service	-56	-56	0	0	0
- Early Support Programme	-78	-78	0	0	0
- Other Small SEN Balances	-24	-24	0	0	0
Total	-1,481	-239	-737	-478	-27

There will continue to be pressures in the DSG from 2019/20 onwards, especially in the High Needs Block area. More children are coming through the system which will put pressure on DSG resources. In 2018/19 DfE agreed that LBB could top slice £1m from the Schools DSG to underpin the High Needs budget. A further request was put forward to DfE for 2019/20 and this was rejected and therefore additional Council resources have been added to close the shortfall. From 2020/21 it is expected that this will no longer be available as the 'hard formula' National Funding formula kicks in and funding blocks are even more rigidly fixed.

5. Other Strategic Functions - Cr £68k

There was an underspend of £68k on the running costs during the year

6. Children's Social Care - Dr £3,204k

The outturn for the Children's Social Care Division was an overspend of £3,204k, an increase from the overspend reported for December, which was £3,051k. Despite additional funding being secured in the 2018/19 budget, continued increases in the number of children being looked after together with the cost of placements has continued to put considerable strain on the budget. Officers met to discuss ways to mitigate this and management action has helped contain the rate of the increase in the numbers.

Bromley Youth Support Programme - Cr £65k

The BYSP budget underspent by £65k, this can be analysed as follows:

- Youth Service - Dr £4k

Minor variances across the Youth Service resulted in a small overspend of £4k.

- Business Partnerships - Dr £3k

Minor variances across the Business Partnerships service resulted in a small overspend of £3k.

- Youth Offending Team - Cr £72k

Staffing underspent by £44k during a period of re-organisation which has now been completed. Additional income was also received from Health in 2018-19 which accounted for the additional underspend.

Early Intervention & Family Support - Cr £192k

There was an underspend in this area of £192k. The Children's Centres underspent by £67k on salaries and running costs and the commissioning of services for users of the centres. There was also an underspend on the Family Support and Contact Centres of £125k for salaries, premises and other running costs pending a review of the service.

CLA and Care Leavers - Dr £224k

Expenditure relating to the 'Staying Put' grant, where care leavers can remain with their foster carers after the age of 18, continues to overspend on the budget. The budget was realigned for 2018/19 within available resources, however there was an overspend of £133k as increasing number of young people choose this option at the age of 18.

Offsetting this is there was an underspend on direct accommodation support to looked after children (net of housing benefit) of £54k after allowing for an increase in the potential number of personal charges to be met by revenue.

Additionally, at year end, there has been an overspend of £145k against the budget for services for the educational support of Looked After Children (Virtual School) as statutory responsibilities have widened during the year.

Fostering, Adoption and Resources - Dr £3,006k

The budget for children's placements overspent by £3,006k this year. This amount is analysed by placement type below.

- Community Homes / Community Homes with Education - Dr £355k

- Boarding Schools - Dr £123k

- Secure Accommodation & Youth on Remand - Dr £63k

- Fostering services (IFAs) - Dr £1,132k

- Fostering services (In-house, including SGO's and Kinship) - Dr £526k
- Adoption placements - Dr £304k
- Outreach Services - Dr £552k
- Transport Costs - Cr £49k

Included in the variations above, Bromley CCG allocated funding of £500k as a contribution towards the continuing care costs of placements. An additional amount of funding of £800k has also been allocated by the CCG as a contribution to these placements as agreed for 2018/19. Should this latter amount not be agreed in future then this will have an impact on the budget in the future.

Referral and Assessment Service - Cr £179k

The main variance relates to services to families with No Recourse to Public Funds (NRPF) status, which underspent by £179k after allowing for additional costs for translation services. This budget had been increased in the past as numbers had risen significantly, however currently numbers are much lower, resulting in this underspend.

Safeguarding and Care Planning East - Cr £280k

The budget for pre-court work in preparation for care proceedings (PLO) underspent by £323k, particularly in the area of community and residential parenting assessments. Overspends of £43k were incurred in the year for additional support to families through Preventative Payments (Section 17 payments) and the use of translation services.

Safeguarding and Care Planning West- Dr £210k

Services for Children with Disabilities overspent by £295k this year. This is made up of an overspend of £445k in relation to Direct Payments and Care Initiatives, offset by an underspend of £5k on transport and £173k on group based short breaks. There was also an overspend of £28k for signing services for deaf children.

There were also overspends of £39k in the year for additional support to families through Preventative Payments (Section 17 payments) (Dr £39k), the use of translation services (Dr £23k) and an underspend (Cr 35k) on Nursery provisions.

A change in the provision of the short/respite breaks service at Hollybank has also realised an ongoing saving of £112k.

Safeguarding and Quality Improvement - Dr £480k

The variation of £480k overspend in this area relates solely to staffing and the additional cost of the annual Recruitment and Retention payments, other recruitment costs and staff travel.

7. Sold Services (net budgets)

Services sold to schools are separately identified in this report to provide clarity in terms of what is being provided. These accounts are shown as memorandum items as the figures are included in the appropriate Service Area in the main report.

Waiver of Financial Regulations

The Council's Contract Procedure Rules state that where the value of a contract exceeds £50k and is to be exempt from the normal requirement to obtain competitive quotations the Chief Officer has to obtain the agreement of the Director of Corporate Services, the Director of Finance and the Director of Commissioning and (where over £100,000) approval of the Portfolio Holder and report use of this exemption to Audit Sub-Committee bi-annually. Since the last report to the Executive, there has been one waiver in the Education area with an annual value of less than £30k. In Children's Social Care there were 3 waivers agreed for placements of between £50k and £100k and 10 for more than £100k.

Virements Approved to date under Director's Delegated Powers

Details of virements actioned by Chief Officers under delegated authority under the Financial Regulations "Scheme of Virement" will be included in financial monitoring reports to the Portfolio Holder. Since the last report to Executive, there have been 2 virements 1) a virement has been actioned in Education for £35k and relates to the correction of the budget for a contract and 2) contributions from ECHS divisions to create a Customer Relations Officer as part of the Strategy, Performance and Engagement restructure for £8k. 3) Virement to CSC relating from the Programmes and Strategy Divisions to offset pressures in CSC of £250k

Carry Forwards from 2018/19 to 2019/20**MEMBERS' APPROVAL REQUIRED****Section 1 - Grants with Explicit Right of Repayment****EDUCATION, CHILDREN & FAMILIES PORTFOLIO**

2 Step Up to Social Work Cohort 6	48,000
<p>The Department of Education forward funded the initial set up costs for the new cohort of the Step Up to Social Work grant. The funding for this new cohort was agreed by Executive in February 2019 and is the continuation of a successful programme of training and developing Social Workers for Children's Social Care.</p>	
3 Reducing Parental Conflict	40,100
<p>The Department of Work and Pensions has provided funding totalling £40,100 to address local issues relating to the reduction in parental conflict. The purpose of the funding is to support the development of strategies and to purchase frontline practitioner training.</p>	
4 FGM Focused Outreach Grant	10,135
<p>Funding for locally driven Female Genital Mutilation (FGM) focussed outreach, engagement and communication. Provided by the Ministry of Housing, Communities and Local Government.</p>	
Education, Childrens and Families Portfolio - Expenditure to be carried forward	98,235
Total Grant Income	-98,235

Section 2 - Grants with no Explicit Right of Repayment**EDUCATION, CHILDREN & FAMILIES PORTFOLIO**

10 Delivery Support Fund	26,774
<p>The Delivery Support Fund was a capital grant awarded by the DfE for the implementation of 30 hours of funded childcare for working parents for which Bromley received £69,100.</p> <p>To date a total of £42,326 has been spent on a range of projects to increase capacity. In an email dated 24/08/2018 the DfE advised LA's that any unspent money from the fund needs to be spent on aims that benefit 30 hours delivery or to implement necessary requirements in the IT system. The Early Years' service is seeking to purchase an IT system to support the flexibility and complexities involved in managing the 30 hours funding alongside all the existing funding streams and the process is in the final stages of writing in terms of Gateway Report for this procurement.</p> <p>It is therefore requested that the remainder of this grant, £26,774 is carried forward into the next financial year to be combined with the existing capital grant of £43k for the purchase of the new system. The initial start-up costs of the systems under consideration will cost from between £65k – 87k in year 1. It is hoped that the new system will be purchased for implementation later this calendar year.</p>	
11 Troubled Families Grant	510,768
<p>This grant is to fund the development of an ongoing programme to support families who have multi-faceted problems including involvement in crime and anti-social behaviour with children not in education, training or employment. This support is delivered through a number of work streams cross cutting across council departments and agencies. This sum represents the underspend in 2018-19.</p>	
12 SEND Reform Grant	55,405

The 2018/19 SEND reform grant has been utilised to best effect in 18/19 and there has not been any further grant from DfE to support the SEND Reforms in 19/20. Bromley continue to drive improvements and are working at pace with a particular focus on the SEND local area inspection preparation. The inspection is anticipated to be in the next 12 months but likely within the Summer term of the 18/19 academic year. The carry forward funding is critical to staffing and urgent work that Bromley continues to require, with a clear focus on quality assurance and improvements. All remaining funding is therefore requested to be carried forward to maximise what is available as we drive improvements and continue to implement the action plan, which is scrutinised through accountability at the SEND Governance Board.

13 Pathfinder Grant	8,161
The funding that remains will be consolidated with the SEND Reform grant carry over to maximise resource to implement the improvements at pace, with a focus on the forthcoming SEND local area inspection planning.	
14 Early Years Grant - Supporting early education of disadvantaged children	14,800
The original plan for this money was to be used to support the resourcing of a project developing a bespoke software solution for the early years funding team. After extensive discussions with both BT and the current provider, SDA, it was concluded that both the development costs and the associated risks involved made the proposal unviable. Therefore the service has recently undertaken a market review of the off-the-shelf packages available.	
It is therefore proposed that this grant is carried forward into the next financial year. It will then be able to be combined with some existing funding of £43k for the purchase and start-up costs of the new digital solution. The initial start-up and first year costs of the solutions under consideration vary from £65k to £87k. Two of the packages will also require additional expenditure if the LA opts to include modules / software for producing data reports.	
Education, Childrens and Families Portfolio - Expenditure to be carried forward	615,908
Total Grant Income	-615,908

Description	2018/19 Latest Approved Budget £'000	Variation To 2018/19 Budget £'000	Potential Impact in 2019/20
Children's Social Care	34,836	3,204	The overall full year effect of the Children's Social Care overspend is £3,556k, analysed as Residential, Fostering and Adoption Dr £3,925k , Leaving Care services (inc Staying Put and Housing Benefit clients) Dr £110k, No Recourse to Public Funds Cr £187k and Parental Assessments Cr £174k, Virtual School Dr £100k, Direct Payments Dr £182k. This assumes that management action of £400k is achieved in 2019/20 and additional funding being negotiated from Bromley CCG of £500k is also received. Additionally, staffing costs are projected to be overspent by £945k due to continued high use of agency staff, however management action has been included to offset this as the department will need to manage the costs of staffing within the overall budget.
Adult Education	Cr 520	84	The pressure in the Adult Education area is being caused by the provision of non-fee paying courses as required by the community learning element of the ESFA grant. This requires us to provide provision to support vulnerable communities and any reduction in the priority area risks a reduction in the future allocation of the grant. The full year effect is projected to be £130k.

Reconciliation of Final Approved Budget	£'000
Original Budget 2018/19	50,321
Contingency:	
SEN Implementation Grant 2018/19	
- expenditure	189
- income	Cr 189
SEND Preparation for Employment Grant 2018/19	
- expenditure	63
- income	Cr 63
SEN Pathfinder Grant 2018/19	
- expenditure	28
- income	Cr 28
Carry forwards:	
SEN Implementation Grant 2016/17	
- expenditure	20
- income	Cr 20
SEN Pathfinder Grant 2016/17	
- expenditure	16
- income	Cr 16
Early Years Grant	
- expenditure	15
- income	Cr 15
School Improvement Grant	
- expenditure	47
- income	Cr 47
High Needs Strategic Planning Fund	
- expenditure	13
- income	Cr 13
Delivery Support Fund	
- expenditure	69
- income	Cr 69
Tackling Troubled Families	
- expenditure	498
- income	Cr 498
Other:	
Fire Risk Assessment and Cyclical Maintenance	82
Customer Relations Officer post	Cr 8
Strategic and Business Support Services restructure	Cr 7
Virement from Programmes and Strategy Divisions to Childrens Social Care	250
Merit awards	55
Revised EDT Recharge - Controllable	98
Revised EDT Recharge - Non-Controllable	Cr 98
Bromley Welcare	
- expenditure	29
- income	Cr 29
Non Recurring Expendiure (YOS)	
- expenditure	97
- income	Cr 97
Tackling Troubled Families	
- expenditure	291
- income	Cr 291
Memorandum Items:	
Capital Charges	51
Insurance	Cr 23
Rent income	Cr 15
Repairs & Maintenance	Cr 3
IAS19 (FRS17)	3,234
Excluded Recharges	397
Final Approved Budget for 2018/19	<u>54,334</u>

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Report No.
CEF19006

London Borough of Bromley

PART ONE - PUBLIC

Decision Maker: **SCHOOLS' FORUM**

Date: **Thursday 19th September 2019**

Decision Type: Non-Urgent Non-Executive Non-Key

Title: **FINANCIAL TRANSPARENCY OF LOCAL AUTHORITY
MAINTAINED SCHOOLS AND ACADEMY TRUSTS -
CONSULTATION RESPONSE**

Contact Officer: Amanda Russell, Head of Schools Finance Support
Tel: 020 8313 4806 E-mail: Amanda.Russell@bromley.gov.uk

Chief Officer: Jared Nehra, Director of Education, Care and Health Services

Ward: (All Wards);

1. Reason for report

This report provides an outline of the Local Authority's draft response to the DfE consultation document.

2. **RECOMMENDATION(S)**

- i. **The Schools Forum is asked to review the draft response, with a view to either endorsing the LA response or formulating a separate response.**

3. COMMENTARY

- 3.1 The Department for Education has recently launched a consultation to look specifically at the differential between the financial reporting requirements for academies and maintained schools. This consultation outlines the government's proposals to introduce new measures for LAs and maintained schools to bring them in line with academies.
- 3.2 Full details of the consultation can be found at the following link:
- 3.3 <https://consult.education.gov.uk/funding-policy-unit/financial-transparency-of-local-authority-mainta/>
- 3.4 The closing date for the consultation is 30th September 2019. The LA has put together a draft response which is being shared with the Schools Forum. The Forum is asked to consider the LA responses with a view to either endorsing the LA response or formulating its own response.
- 3.5 The consultation response is attached at appendix 1.

Financial transparency of local authority maintained schools and academy trusts

Government consultation

Launch date: 17 July 2019

Respond by: 30 September 2019

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1. Introduction

1.1 We are inviting interested individuals and organisations to comment on proposed new measures that aim to improve transparency of the financial health of LA maintained schools.

1.2 The purpose of this consultation is to outline the current financial transparency arrangements for maintained schools, and to consider possible changes. In doing so, this consultation also outlines the current arrangements for academy trusts. While both academy trusts and maintained schools are now funded through DfE specific grants – the Dedicated Schools Grant (DSG) for maintained schools and General Annual Grant (GAG) for academy trusts – current financial transparency arrangements are different and provide different levels of assurance. Current arrangements for academy trusts therefore provide a useful comparison against which to consider maintained schools. We believe that the current transparency measures used in academies are generally stronger than those in the maintained school sector, which is why this consultation will focus on using or adapting existing academy measures to help change and improve maintained schools' financial transparency and financial health.

1.3 We would welcome views on the new measures that we are proposing to implement across the local authority maintained schools sector, as well as any other changes to financial transparency that you believe would be of benefit to maintained schools or local authorities. We are interested to hear views from local authorities on whether you believe any of the new measures would constitute a New Burden on authorities and, if so, how much the cost would be. The department will assess the New Burdens issue as part of considering how to go forward after the consultation.

1.4 The questions we would like answers to are set out in a separate online survey. Please respond using this as other forms of response will not be so easy to analyse. Before you respond to the online survey questions, please read the rest of this document. You don't have to answer all the questions, but it would be very helpful if you would answer the initial questions so we can see whether you are responding on behalf of a particular type of organisation.

Who this is for

1.5 This consultation is for:

- Local authorities
- Maintained schools
- Any other interested organisations or individuals

Issue date

1.6 The consultation was issued on 17 July 2019.

Enquiries

1.7 If your enquiry is related to the policy content of the consultation you can contact the team via email:

Lafinancialaccountability.Consultation@education.gov.uk

1.8 If your enquiry is related to the DfE e-consultation website or the consultation process in general, you can contact the DfE Ministerial and Public Communications Division by email: consultation.unit@education.gsi.gov.uk or by telephone: 0370 000 2288 or via the [DfE Contact us page](#).

Additional copies

1.9 Additional copies are available electronically and can be downloaded from [GOV.UK DfE consultations](#).

The response

1.10 The results of the consultation and the Department's response will be [published on GOV.UK](#) later in 2019.

2. About this consultation

2.1 Since the start of the academies programme there has been a significant focus on the financial transparency of the academy sector and the department has introduced a number of measures that have improved the transparency and accountability of trusts. It has been reported by a number of trusts that they feel more accountable for their academies' financial position, now that they are in the academy sector, than they did previously as a local authority maintained school. Transparency measures such as the requirement for them to publish independently audited accounts each year, with particular scrutiny on any related party transactions, provide public assurance of the financial health and probity of trusts.

2.2 Maintained schools, like academies, are funded by grant from the Department for Education (the Dedicated Schools Grant). Local authorities (LAs) are the accountable body for maintained schools and, in line with national frameworks and guidance set by the department, monitor and intervene in these schools to reduce the risk of financial failure or misuse of funds. Each local authority has a scheme for financing schools which sets out the financial relationship between it and its maintained schools, and the department publishes guidance setting out what is required or permitted in schemes.

2.3 The table in Annex A outlines current financial transparency arrangements for the academy and maintained school sectors. Current arrangements for academies are generally stronger than those in place for maintained schools. We recognise that many local authorities do a good job in overseeing the financial affairs of their maintained schools, but financial data collected in 2016-17 and 2017-18 showed that across England as a whole a larger percentage of maintained schools had an accumulated deficit compared to academy trusts, and the rise in 2017-18 continued to be higher in maintained schools. For this reason, we believe that there is a strong case to consider whether the current academy transparency measures can be adapted and successfully implemented across the maintained school sector, in order to strengthen the arrangements for maintained schools and so reduce the future likelihood of growing deficits or misuse of funds in those schools.

2.4 We recognise that some new measures may potentially create additional burdens on local authorities and schools, and we are including that aspect in the consultation. We will ensure that the benefits of any new measures introduced outweigh potential burdens on local authorities and schools.

2.5 This consultation outlines the measures we are proposing to implement. In identifying them, we have looked at the financial measures that are already successful in the academy trust sector. Where, following the consultation, new transparency measures are to be introduced, they will be implemented in the financial year 2020-2021.

3. Proposed new financial transparency measures

3.1 This chapter sets out proposals for what we might do to strengthen current maintained school financial transparency arrangements by bringing them more closely in line with the arrangements for academies.

3.2 Issue 1: Making public where local authorities are failing to comply with deadlines for completing assurance returns and financial collections

Background:

3.3 Local authorities, and maintained schools, are obliged to complete the following assurance returns and financial collections:

- Schools Financial Value Standard
- Dedicated Schools Grant

3.4 **Schools Financial Value Standard:** Schools complete the standard at the end of the financial year, with LAs submitting a signed Chief Financial Officer (CFO) statement of assurance to the department to show the number of schools that complied with the standard. For the financial year 2017 to 2018 0.20% of schools (29 out of 14,395) failed to complete/submit the SFVS. The 29 schools were across 11 LAs.

3.5 The Directed Revisions made in 2012 to the [Schemes for Financing Schools](#) make it a mandatory requirement for all LA maintained schools to complete the SFVS assessment form, other than in agreed exceptional cases – for example when a school is about to convert to academy status.

3.6 **Dedicated Schools Grant:** We require local authorities to provide an annual Dedicated Schools Grant (DSG) assurance statement signed by the chief financial officer (CFO). This is a key statement that forms part of our overall management of the DSG. The assurance statements are issued on the 31st July to coincide with the closing and publishing of LA accounts. However, 32 LAs for the 2017-18 collection failed to submit their assurance statement before the deadline of 14th September due to late internal audit.

3.7 In addition to the assurance statements above, we think that we should consider compliance over a range of other annual returns to more closely replicate the ESFA approach to academy trusts. This would include the statutory funding returns such as:

- Section 251 Budget/Outturn

- Consistent Financial Reporting

3.8 We have reviewed the approach to late returns that the ESFA has adopted this year for the academy sector, whereby they publish (on GOV.UK) the names of trusts who are late in submitting more than 2 out of 4 annual returns.

3.9 We have considered whether it would be appropriate to publish the name of schools that failed to comply with the SFVS without a good reason. As local authorities are the accountable body for maintained schools, however, we think it would be more appropriate to consider publishing compliance data at a local authority rather than school level.

Proposal 1:

3.10 Following the same principle as with academy trusts, if a local authority fails to comply with more than two deadlines from the following collections, we propose to publish the name of the local authority on GOV.UK:

- School Financial Value Standard (SFVS)
- Dedicated Schools Grant CFO assurance statement
- Consistent Financial Reporting
- Section 251 Budget
- Section 251 Outturn

This should not involve any cost burden to local authorities.

3.11 Issue 2: Strengthening DSG annual assurance returns

Background:

3.12 Local authorities can withdraw delegation from schools for financial reasons or issue a notice of financial concern. We do not currently collect this information. The department publishes notices of financial concern it issues to academies on the gov.uk website. It would be possible to require local authorities to publish equivalent information on their websites; however, we cannot mandate the format or structure of local authority websites and in practice it would not therefore be particularly easy for the public to find the information.

3.13 Currently, local authorities recover funds from fraud investigations but only publish the number and value of reported cases, not the value of money recovered.

Proposal 2a:

3.14 We propose to collect the number of schools with suspended budgets and notices of financial concern through the existing DSG assurance statement signed by the local authority CFO at the end of the financial year. This will enable the Department to devote further support to authorities that report a high number of suspended delegations or notices of financial concern.

Proposal 2b:

3.15 We propose to add a new section to the DSG assurance statement that captures the amounts that LAs have recovered from investigating fraud. Monies recovered from fraud reported in different financial years would be reflected in the statement. The Department would analyse responses and request further details from local authorities that reported the highest incidence/value of fraud. Further details would include the nature of the case, including the steps the LA has put in place to prevent further misuse of the DSG. We would also challenge those that we think have not made sufficient efforts to recover the DSG.

We do not think that these small additions to the DSG assurance statement would place any significant cost burdens on local authorities.

3.16 Issue 3: Maintained schools are not required to provide local authorities with 3-year budget forecasts

Background:

3.17 Local authorities are required to maintain schemes for financing schools, which set out the financial relationship they have with their maintained schools. These cover areas such as the submission of budget plans, loans and deficits, and procurement rules. We publish statutory guidance which authorities must have regard to when determining or revising their schemes. We can only require them to incorporate specific wording, however, by making a directed revision.

3.18 The scheme guidance currently allows authorities to require multi-year budget plans from maintained schools. Some already do so, and others provide modelling software as part of their traded finance service; schools should in any case be making their own plans over several years.

3.19 We have recently introduced a requirement for academies to send us a three-year budget plan and we propose to extend the requirement to maintained schools in the form of sending a three-year budget plan to their maintaining authority.

3.20 We understand that schools will not have complete information on future levels of funding. This is no different to other parts of the public sector, however, and schools should plan on a range of scenarios. For example, it is usually the case that changes in pupil numbers have a greater effect on budgets than changes in overall levels of per pupil funding, and schools should therefore be considering the range of likely changes to their intake in future years and planning accordingly.

Proposal 3:

3.21 We are proposing a directed revision of the schemes for financing schools to make it a requirement for maintained schools to provide local authorities with three-year budget forecasts. Whilst this might take maintained schools slightly longer to complete than a single year forecast we believe that any costs associated with this would be more than recouped by enabling LAs to have early sight of emerging financial issues, enabling preventive action which is almost always less costly than remedial action.

3.22 Issue 4: Strengthening Related Party Transaction arrangements in maintained schools

Background:

3.23 Academy trusts must report all Related Party Transactions (RPTs) to ESFA in advance of the transaction taking place, using ESFA's on-line form. This requirement applies to transactions made on or after 1 April 2019. Since April 2019, all academy trusts have had to seek approval from the ESFA for RPT payments of more than £20,000 and all transactions below £20,000 must be declared. These changes avoid unnecessary administrative burdens to the sector whilst strengthening accountability and transparency. Any transactions with related parties, over a de minimis level, must be "at cost" (i.e. must not involve any element of profit).

3.24 The arrangements for reporting RPTs in maintained schools are not as stringent as those in academy trusts. The 2019-20 version of SFVS contains only two specific questions in relation to RPTs, so we believe that it would be appropriate to strengthen the arrangements to bring them more in line with what is asked of academy trusts.

Proposal 4:

3.25 We are making a number of alternative proposals for comment that could be added separately or introduced in combination with each other.

Proposal 4a: Making schools append a list of RPTs to their response to the new question in the Schools Financial Value Standard (SFVS) about their arrangements for managing RPTs, so that the information goes to the local authority and can then be passed on to the department

3.26 This option is the least resource intensive for both schools and authorities, as the SFVS must be discussed and agreed by the Governing Body, so there should be little additional burden if a list of RPTs was attached to the completed SFVS. The local authority would then be in a position to analyse the RPTs submitted across all maintained schools, using this information to determine audit requirements.

3.27 We propose also to insert additional columns into the SFVS CFO Assurance Statement to request the number of RPTs and value for each.

Proposal 4b: Making a directed revision to the statutory Scheme for Financing Schools to require schools to report all RPTs, or RPTs above a certain threshold, directly to the local authority.

3.28 An alternative reporting option would be to amend the scheme for financing schools to require schools to report all RPTs, or RPTs above a certain threshold, directly to the local authority. The benefit of this option would be that local authorities would have immediate visibility of the RPTs as soon as they had been agreed, though it would be more difficult for authorities to police than if it was in the SFVS, which is an annual return with a set reporting deadline.

Proposal 4c: Making a directed revision to the statutory Scheme for Financing Schools to require schools to seek permission from the local authority to enter into RPTs above a certain amount.

3.29 Academies now have to gain approval from the department for RPTs above £20,000. To mirror this for maintained schools, we would amend schemes to require schools to seek permission from the authority to enter into RPTs above a threshold.

3.30 Issue 5: Maintained Schools internal audit is too infrequent

Background:

3.31 Schools are within the overall audit arrangements determined by the local authority's statutory section 151 officer (CFO). Authorities operate internal audit teams whose work is then relied on by their external auditors. Most audit plans use a risk-based approach with some themed audits.

3.32 We have learned in discussion with local authorities that the cycles for auditing-maintained schools vary a great deal and, in some cases, have fallen into disuse. Consequently, we think there is a case for action.

3.33 We would prescribe a minimum frequency of audit visits by making a directed revision to the scheme guidance.

Proposal 5:

3.34 Making a directed revision to the scheme guidance to require that every maintained school be subject to internal audit at least every 3 years.

3.35 Issue 6: Strengthening arrangements to help schools that are in financial difficulty

Background:

3.36 The scheme for financing schools includes a requirement for schools to manage their resources effectively to maximise pupil outcomes. LAs are also required to have a deficit and a surplus policy within their scheme for financing schools and monitor their schools' compliance with these. Across the LA schemes, there is a variance in the levels of deficit that trigger the submission of a recovery plan to LAs. There is currently no requirement for LAs to report to the department their actions to address financial difficulty and effective resource management in specific schools. We consider that this evidence base would help us to increase visibility of best practice across the whole schools sector, highlight any inconsistencies in LAs' approach and target additional support from the department. The department's monitoring of schools' financial health to date has included approaching LAs directly to find out more about their approach to managing schools' financial health. Since the end of 2018 we have also offered LAs the support of a school resource management adviser where they agree that this would help them to support or challenge schools. We have not specified thresholds of deficit that would lead to contact with the department. To ensure we work consistently with LAs, we consider that it would be helpful to clearly communicate to authorities a more structured approach at the beginning of the year.

Proposal 6:

3.37 To strengthen the arrangements to help schools in financial difficulty we propose that we should introduce the following measures, either separately or in combination:

Proposal 6a: Make a directed revision to the scheme for financing schools requiring schools to submit a recovery plan to their maintaining authority when their revenue deficit rises above 5%.

Proposal 6b: Collect information on the number of recovery plans in each LA through the DSG annual assurance return from the CFO.

Proposal 6c: Formalise the approach to working with LAs and include a request for high level action plans from some LAs:

- **Data-sharing and monitoring:** share published data on the school balances in each LA - highlighting the number and proportion with a revenue deficit of over 5% - and the available support from the department.
Share published data with LAs on their schools' financial, educational performance and pupil/school characteristics.
Timing: after publication of Consistent Financial Reporting (CFR) data
- **Targeted monitoring and support:** use of the above data and evidence-based requests for help from LAs to ensure support is focused where it is most needed (including school resource management advice) and challenge from the department where it is needed most.
Timing – throughout the year
- **Action plan and increased monitoring:** Request high level action plans from LAs in which the number or proportion of school revenue deficits over 5% is above a certain level. We would review the thresholds each year, but an example might be LAs that had more than 10 schools or more than 10% of their schools with revenue deficits of over 5% in the previous year. We would consider contextual information - such as the school balances in the LAs in previous years - when deciding the LA action plans required.
Timing: after publication of CFR data

3.38 Issue 7: There is not enough transparency when it comes to reporting high pay for school staff

Background:

3.39 Currently there is a disparity between public access to information on high salaries within maintained schools and academies. Salary ranges within the national pay framework are published annually in the School Teachers Pay and Conditions Document – these apply to teachers and leaders in maintained schools and we know that the majority of academies tend to mirror these arrangements. Information on individual leadership salaries is collected annually

through the School Workforce Census and a national summary of salaries is published in the annual statistical release – however, the individual salary information is collected through the census on the understanding that it is not published at an individual level.

3.40 Academy trusts must disclose in their published financial statements information about each individual earning over £100k - specifically (i) their total FTE salary in £10k bandings, e.g. £100k - £110k, (ii) their job role and description and (iii) whether they are predominantly focussed on curriculum and education leadership or school business management leadership.

Proposal 7:

3.41 We propose that all LA maintained schools should be required to publish annually on their websites the number of individuals earning over £100K in £10K bandings.

3.42 Issue 8: There is not enough transparency when it comes to reporting maintained school income and expenditure

Background:

3.43 Local authority school accounts are part of the local authority statements of accounts that are published at a gross level for income and expenditure. .

3.44 While individual schools are not included on the LA balance sheet, individual maintained schools are required to produce annual income and expenditure statements, known as Consistent Financial Reporting (CFR), or else local authorities produce them on the schools' behalf. The department publishes all the information from CFR in a spreadsheet, but we believe it would add significantly to transparency if there were a requirement for individual schools to publish annually on their websites their latest CFR statements.

Proposal: 8:

3.45 We propose that all LA maintained schools should be required to publish annually on their website their latest Consistent Financial Reporting statement of income, expenditure and balances.

Academy Self-Assessment Tool and the Schools Financial Value Standard (SFVS)

4.1 There is one area in which arrangements for maintained schools are currently more rigorous than for academy trusts. Maintained schools are required to complete annually the Schools Financial Value Standard (SFVS) - signed by the chair of governors and returned to the local authority. The SFVS comprises 29 questions in relation to value and governance, and with effect from 2019-20 it also includes a dashboard enabling schools to look at where they stand on a range of measures compared to similar schools. The SFVS has been designed with local authorities and schools to help schools in managing their finances and to give assurance that they have secure financial management in place. In 2018 we launched a similar tool for academies, the Self-Assessment Tool for academy trusts. This has been widely used by academies but is currently not mandatory. We said publicly in the SRM strategy published in August 2018 that we would consider making the use of this tool mandatory for academies.

4.2 We have now decided to make the Self-Assessment Tool mandatory for academies with effect from the end of the academic year 2018/19. This will ensure that there is no area in which we are requiring a weaker accountability of academies than of maintained schools.

5. Annex A: Financial Transparency Comparison Table

	Local Authority Maintained Schools	Academies
Accountable body	<p>LOCAL AUTHORITY = ACCOUNTABLE BODY</p> <p>Departmental frameworks, guidance and conditions of funding agreements apply at LA level. LAs are then responsible for setting local frameworks for their schools. Required to maintain <i>schemes for financing schools</i> (School Standards and Framework Act 1998).</p>	<p>ESFA = ACCOUNTABLE BODY</p> <p>Academies Financial Handbook (AFH) and conditions of individual funding agreements apply.</p> <p>The prime responsibility sits with the board of trustees, but the Secretary of State (SoS) acts as charitable regulator and this regulation is communicated through the ESFA's Academies Financial Handbook and conditions of individual funding agreements apply.</p> <p>The funding agreements set out the overall relationship with the SoS and provide for the AFH to detail financial management and governance the requirements. The AFH is effectively an appendix to the FA.</p>
Annual Accounts	<p>LA submits annual accounts at LA level. These do not contain any details relating to individual schools.</p> <p>Maintained schools, or LAs on their behalf, make annual Consistent Financial Reporting returns to DfE giving details of their income, expenditure and balances.</p>	<p>All academy trusts must produce an annual report and accounts in a format prescribed by the ESFA in its annual Accounts Direction and based on accounting standards which reflect their status as companies and charitable trusts.</p> <p>Academy trusts are also required to submit an annual accounts return, which the ESFA will consolidate into an annual Sector Annual Report and Accounts (SARA).</p>

<p>Annual assurance returns to Department</p>	<p>LA Chief Financial Officers submit signed annual assurance statement and notes to accounts. They gain assurance from schools via the schools financial value standard (SFVS) described below.</p>	<p>The accounting officer must complete and sign a statement on regularity, propriety and compliance each year and submit this to ESFA with the audited accounts. The accounting officer must also demonstrate how the trust has secured value for money via the governance statement in the audited accounts</p>
<p>Self-assessment</p>	<p>The ESFA requires all LAs to return a signed CFO statement to confirm the number of schools that have complied with the SFVS.</p> <p>For the 2017/18 cycle LAs had until 31/5/2018 to return their SFVS assurance statements to the ESFA.</p> <p>From 2019 to 2020 the SFVS is being updated to match the academy school resource management self-assessment tool.</p> <p>The new version of the SFVS is split into two sections:</p> <ul style="list-style-type: none"> • A checklist, which asks questions in six areas of resource management to provide assurance that the school is managing its resources effectively. • A dashboard, which shows how a school's data compares to thresholds on a range of statistics that have been identified as indicators for good resource management and outcomes. 	<p>Academy trusts are required to submit Financial Management and Government Self-assessment (FMGS) in their first year followed by annual Accounting Officer value for money statements from there on.</p> <p>Tailored version of the revised self-assessment was developed this year for academies.</p> <p>The academy version of the school resource management self-assessment tool went live in September 2018 and is available here https://www.gov.uk/government/publications/school-resource-management-self-assessment-tool</p>

<p>Budget Setting and Monitoring</p>	<p>Our guidance states that the scheme of finance “should contain a provision requiring each school to submit a plan to the authority by a stipulated date showing its intentions for expenditure in the current financial year and the assumptions underpinning the budget plan. The provision may require the submission of revised plans throughout the year.”</p> <p>It also says the school’s formal annual budget plan must be approved by the governing body or a committee of the governing body.</p> <p>LAs may insert in their schemes a requirement that provisional budget plans be submitted by a certain date; but these should be differentiated from the formal budget plan which should not be required before 1 May.</p>	<p>Academies must set a balanced budget and must produce monthly management accounts which must be shared with the chair of trustees each month and other trustees at least six times a year</p>
<p>Forecasts</p>	<p>LAs submit annual forecasts of their planned spend on children’s services including schools. These are published in a statistical release.</p> <p>Our guidance for local authority schemes for financing schools states the LA “may require schools to submit a financial forecast covering each year of a multi-year period.” We ask LAs to consider and explain how forecasts will be used and to ensure requirements are “proportionate to need.”</p> <p>We don’t specify the timelines for forecasts or collect information on what is requested.</p>	<p>It is a requirement for academy trusts to submit three-year financial forecasts. The ESFA, using financial data supplied by trusts, is also generating wider improvements and delivering value for money for the taxpayer by working with trusts to support effective school resource management, three-year financial forecasting and developing buying hubs and national deals for all schools.</p>

<p>Audit</p>	<p><u>Internal Audit</u></p> <p>The LA will determine an annual risk-based audit programme by reviewing the SFVS. Therefore, not all maintained schools will be subject to internal audit each year. The period within which all schools would be audited at least once will vary between LAs.</p> <p><u>External Audit</u></p> <p>Maintained schools are allowed but not required to procure independent external audits. Maintained schools are included in the remit of the LA statutory external audit but will not be individually audited.</p>	<p>All academy trusts must have an audit committee or equivalent.</p> <p>Academies are required to have an annual independent external audit of their annual report and accounts.</p>
<p>Fraud prevention and reporting</p>	<p>Both academies and maintained schools have a duty to prevent and detect fraud</p>	
	<p>Both academies and maintained schools are required to have whistleblowing policies and procedures in place</p>	
	<p>The LA are required to report instances of fraud (no minimum threshold) to the ESFA on an annual basis via the assurance statement. They provide value and description of fraud and action taken to address the issue: they do not report amounts recovered. Amounts reported in the last 5 years are:</p>	<p>The trust must notify ESFA, as soon as possible, of any instances of fraud, theft and/or irregularity exceeding £5,000 individually, or £5,000 cumulatively in any academy financial year. They are required to provide full details of the event(s) with dates, the financial value of the loss, measures taken by the trust to prevent recurrence, whether the matter was referred to the police (and if not why), whether insurance or the RPA have offset any loss. Amounts reported in the last 5 years are:</p>

Year	Total (£ million)
2013-14	1.7
2014-15	2.8
2015-16	1.6
2016-17	1.4
2017-18	0.5

Fraud definition – included in footnote in the CFO assurance statement.

“We define fraud as an intentional false representation, including failure to declare information or abuse of position that is carried out to make gain, cause loss or expose another to the risk of loss. We include cases where management authorised action has been taken, including, but not limited to, disciplinary action, civil action or criminal prosecution. Further information about fraud can be found in Cabinet Office guidance”

Year	Total (£ million)
2013-14	2.8
2014-15	1.0
2015-16	1.4
2016-17	1.1
2017-18	0.9

ESFA may conduct or commission its own investigation into actual or potential fraud, theft or irregularity in any academy trust, and involve other authorities, including the police. ESFA will publish reports about its investigations and about financial management and governance reviews at academy trusts.

ESFA also publishes guidance on reducing fraud in academy trusts. Trusts are required to refer to this and to the findings from ESFA's investigation reports, as part of its risk management approach.

Proven fraud since 2012 totals £4.9m. This involved theft of money by a member of staff over a substantial period.

Last year the value of reported fraud committed against academy trusts was **£778,894** and the amount recovered by academy trusts was £429,681

<p>Reporting of Related Party Transactions (RPTs)</p>	<p>The 2019-20 version of SFVS contains specific questions relating to RPTs:</p> <p>Question 4: “Are business interests of governing body members and staff properly registered and taken into account so as to avoid conflicts of interest?”</p> <p>Question 24: “Are there adequate arrangements in place to manage conflicts of interest or any related party transactions?”</p>	<p>Trusts must report all RPTs to ESFA in advance of the transaction taking place, using ESFA’s on-line form. This requirement applies to transactions made on or after 1 April 2019.</p> <p>From April 2019, all academy trusts have to seek approval from the ESFA for RPT payments of more than £20,000 and all transactions below £20,000 will be declared. These changes will focus on high-risk transactions, but will avoid unnecessary administrative burden to the sector whilst strengthening accountability and transparency. Any transactions with related parties, over a de minimis level, must be “at cost” (i.e. must not involve any element of profit).</p>
<p>Reporting on high pay</p>	<p>LAs are required to list the salaries of all senior officer posts by job title in their statutory accounts. They are also required to list the total number of salaries in pay bands from £50k.</p> <p>Maintained schools are not required to publish salary levels</p>	<p>Academy trusts are required to make an anonymised disclosure of any staff earning over £60,000 in their annual report and accounts. It should be noted that this is a charity accounting requirement rather than something the ESFA has imposed.</p> <p>Effective from the 2018/19 Accounts Return, academy trusts will be required to report the total salary expenditure, broken down into teachers, leadership, and administration and support. For individuals whose full-time equivalent emoluments exceed £100,000, the job title and role description should be disclosed per £10,000 bands; and whether the role is predominantly curriculum and education leadership, (e.g. improving pupil attainment and examination performance), or school business management leadership, (e.g. HR and facilities management functions).</p>

Governance and personal liability	<p>In all types of maintained school the governing body is responsible for selecting, appointing and holding the head teacher to account, and for overseeing the financial performance of the school and making sure its money is well spent.</p> <p>Individual maintained schools have autonomy over the use of their budgets and their governing bodies are responsible and accountable in law and in practice for all of their schools' major decisions.</p> <p>It is the overall governing body that in all cases remains accountable in law and to Ofsted for the exercise of its functions.</p>	<p>Academies differ in three key ways:</p> <ol style="list-style-type: none"> 1. trustees have additional duties under the Companies Act, which reflect their parallel status as company directors, including acting in the public interest, exercising independent judgement and avoiding conflicts of interest. 2. trusts must appoint a senior executive as accounting officer who is personally responsible for the proper stewardship of public funds, including the securing of propriety, regularity and value for money. This is personal responsibility which cannot be delegated. These arrangements ensure that there is a chain of accountability for public money. This chain runs from parliament to the Permanent Secretary as Principal Accounting Officer, through the Chief Executive and Accounting Officer of the Education and Skills Funding Agency to each individual accounting officer of an academy trust. 3. Academies have a greater degree of flexibility in determining the make-up of boards (governed by their Articles of Association) and the prime responsibility for determining the suitability of individuals joining academy trusts rests with trusts themselves.
	<p>The Department's Governor's Handbook applies to both academies and maintained schools and sets out in detail the responsibilities and required high standards, behaviours and skills for all members of governing bodies.</p>	
Intervention and powers to remove governing bodies	<p>Local authorities can:</p> <ul style="list-style-type: none"> - Issue a notice of concern which may place restrictions, limitations and prohibitions on the governing body. - Require the governing body to appoint additional governors. 	<p>Where an academy breaches its terms and conditions the ESFA may issue a Financial Notice to Improve (FNtI).</p> <p>The ESFA can require a trust to dismiss an individual. If the trust refuses to act on such requirements the ESFA ultimately reserves the right to withdraw the academy's funding agreement. Because academy trusts are a charity, they are subject to intervention by the Charity Commission in certain circumstances</p> <ul style="list-style-type: none"> • Number of FNtIs issued (Total): 79 • Number of live FNtIs (Total): 42

	<p>- Suspend the delegated budget of a school.</p> <p>- Suspend a governing body and appoint an Interim Executive Board</p> <p>The DfE does not collect data on how often LAs use these powers.</p>	<ul style="list-style-type: none"> • Number of FNtIs issued (since October 2013 – last 5 years): 76 • Number of live FNtIs (since October 2013 – last 5 years): 42
<p>Procurement</p>	<p>Both academies and LA schools operate within the public sector and are required to follow public sector procurement rules concerning free and full competition.</p>	

6. Annex B: Consultation Questions

About You

A) Please provide your name:

Amanda Russell

□

B) What is your email address?

amanda.russell@liberata.com

C) Are you responding as an individual, or as part of an organisation? (Circle)

Organisation

D) What is your role?

Head of Schools Finance

E) What is the name of your organisation?

LB Bromley

F) What type of organisation is this?

Local Authority

G) Which local authority are you responding from?

LB Bromley

H) Are you happy to be contacted directly about your response?

Yes

I) How did you hear about the consultation?

ESFA Bulletin

Information provided in response to consultations, including personal data, may be subject to publication or disclosure under the Freedom of Information Act 2000, the Data Protection Act 2018 or the Environmental Information Regulations 2004.

If you want all, or any part, of a response to be treated as confidential, please explain why you consider it to be confidential.

If a request for disclosure of the information you have provided is received, your explanation about why you consider it confidential will be taken into account, but no assurance can be given that confidentiality can be maintained. An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding on the Department.

The Department for Education will process your personal data (name and address and any other identifying material) in accordance with the Data Protection Act 2018, and your personal information will only be used for the purposes of this consultation. Your information will not be shared with third parties unless the law allows it.

You can read more about what the DfE does when we ask for and hold your personal information in our [personal information charter](#).

I) Do you wish for your response to remain confidential?

No

Proposals

Proposal 1: Making public where local authorities are failing to comply with deadlines for completing assurance returns and financial collections

Please refer to **paragraphs 3.2 - 3.10** of the consultation document before responding to this proposal.

Local authorities, and maintained schools, are obliged to complete the following assurance returns and financial collections:

- Schools Financial Value Standard
- Dedicated Schools Grant

We have reviewed the approach to late returns that the ESFA has adopted this year for the academy sector, whereby they publish (on GOV.UK) the names of trusts who are late in submitting more than 2 out of 4 annual returns and believe similar measures could be used in the LA maintained schools sector.

1) Please indicate whether you agree or disagree with the proposal below.

Please Tick (✓)

Statement	Agree	Disagree	Neither agree nor disagree
We propose to publish the names of local authorities on GOV.UK who fail to comply in any financial year with more than two deadlines from the following collections: <ul style="list-style-type: none">▪ School Financial Value Standard (SFVS)▪ Dedicated Schools Grant CFO assurance statement▪ Consistent Financial Reporting▪ Section 251 Budget▪ Section 251 Outturn	Y		

Comments

LB Bromley has always ensured that it is fully compliant with meeting all financial deadlines and would expect the ESFA to do everything they can to ensure there is consistency across all LAs

Proposal 2a: Strengthening DSG annual assurance returns: Collecting the number of schools with suspended budgets and notices of financial concern through existing DSG assurance statement

Please refer to **paragraphs 3.11 - 3.14** of the consultation document before responding to this proposal.

1) Please indicate whether you agree or disagree with the proposal below.

Please Tick (✓)

Statement	Agree	Disagree	Neither agree nor disagree
We propose to collect the number of schools with suspended budgets and notices of financial concern through the existing DSG assurance statement signed by the local authority CFO at the end of the financial year.	Y		

Comments

We would support the ESFA decision to collect this information relating to the use of public monies.

Proposal 2b: Strengthening DSG annual assurance returns: Adding a new section to the DSG assurance statement that captures the amounts that LAs have recovered from investigating fraud

Please refer to **paragraphs 3.11 - 3.15** of the consultation document before responding to this proposal.

Currently, local authorities recover funds from fraud investigations but only inform DfE of the number and value of reported cases, not the value of money recovered

1) Please indicate whether you agree or disagree with the proposal below.

Please Tick (✓)

Statement	Agree	Disagree	Neither agree nor disagree
We propose to add a new section to the DSG assurance statement that captures the amounts that LAs have recovered from investigating fraud	Y		

Comments

We support the principle that any funds recovered from fraud investigations should be disclosed.

Proposal 3: Requiring maintained schools to provide local authorities with 3-year budget forecasts

Please refer to **paragraphs 3.16 – 3.21** of the consultation document before responding to this proposal.

Local authorities are required to maintain schemes for financing schools, which set out the financial relationship they have with their maintained schools. We have recently introduced a requirement for academies to send the department a three-year budget plan and we believe that this could be extended to maintained schools in the form of sending a three-year budget plan to their maintained authority.

1) Please indicate whether you agree or disagree with the proposal below.

Please Tick (✓)

Statement	Agree	Disagree	Neither agree nor disagree
We propose a directed revision of the schemes for financing schools to make it a requirement for maintained schools to provide local authorities with three-year budget forecasts	Y		

Comments

We have piloted this in Bromley for 2019/20 as we felt there was a need for the LA to have a better understanding of the financial pressures that its maintained schools will be facing in the coming years.

It is our view that three-year budgets submitted to ESFA by Academies should also be shared with Local Authorities. This would enable the Local Authority to provide accurate reports to Schools Forum on the financial position for all schools across the Authority area, including financial difficulties and balances held..

Proposals 4 (a,b,c): Strengthening Related Party Transaction arrangements in maintained schools:

Please refer to **paragraphs 3.22 – 3.29** of the consultation document before responding to these proposals. The three proposals are alternatives to one another.

Academy trusts must report all Related Party Transactions (RPTs) to ESFA in advance of the transaction taking place, using ESFA’s on-line form. This requirement applies to transactions made on or after 1 April 2019. Since April 2019, all academy trusts have had to seek approval from the ESFA for RPT payments of more than £20,000 and all

transactions below £20,000 must be declared. The arrangements for reporting RPTs in maintained schools are not as stringent as those in academy trusts.

Proposal 4a: : Making schools append a list of RPTs to their response to the new question in the Schools Financial Value Standard (SFVS) about their arrangements for managing RPTs, so that the information goes to the local authority and can be passed on to the department

1) Please indicate whether you agree or disagree with the proposal below.

Please Tick (✓)

Statement	Agree	Disagree	Neither agree nor disagree
We propose to make schools append a list of RPTs to their response to the new question in the SFVS about their arrangements for managing RPTs.	Y		
In addition, we would insert additional columns into the CFO Assurance Statement, to request the number of RPTs and value for each to be disclosed.	Y		

Comments

□

We agree that both the number and value of RPTs should be reported at both school and LA level.

Proposal 4b: Making a directed revision to the statutory Scheme for Financing Schools to require schools to report all RPTs, or RPTs above a certain threshold, directly to the local authority

1) Please indicate whether you agree or disagree with the proposal below.

Please Tick (✓)

Statement	Agree	Disagree	Neither agree nor disagree
We propose to amend the scheme for financing schools to require schools to report all RPTs, or RPTs above a certain threshold, directly to the local authority.	Y		

Comments

We would support this proposal to amend the Scheme for Financing Schools to ensure that this requirement is adhered to.

Proposal 4c: Making a directed revision to the statutory Scheme for Financing Schools to require schools to seek permission from the local authority to enter into RPTs above a certain amount.

Please indicate whether you agree or disagree with the proposal below. Please Tick (✓)

Statement	Agree	Disagree	Neither agree nor disagree
We propose to amend schemes to require schools to seek permission from the authority to enter RPTs above a threshold.	Y		

Comments

We would support this proposal and agree that the limit of £20,000 is reasonable

Comments

Proposal 5: Requiring maintained schools to be subject to internal audit at least every 3 years

Please refer to **paragraphs 3.30 – 3.34** of the consultation document before responding to this proposal.

Schools are within the overall audit arrangements determined by the local authority’s statutory section 151 officer (CFO). Authorities operate internal audit teams whose work is then relied on by their external auditors. Most audit plans use a risk-based approach with some themed audits. We have learned in discussion with local authorities that the cycles for auditing-maintained schools vary a great deal and, in some cases, have fallen into disuse. Consequently, we think there is a case for action.

1) Please indicate whether you agree or disagree with the proposal below.

Please Tick (✓)

Statement	Agree	Disagree	Neither agree nor disagree
We propose to make a directed revision to the scheme guidance to require that every maintained school be subject to internal audit at least every 3 years.		Y	

Comments

This is not a problem to implement for this authority which has a small number of maintained schools. However the proposal is not in line with “risk based auditing” principles and may have cost/resource implications for other LAs. With scarce resources a targeted (risk-based) approach with appropriate use of thematic audits is a good way for some authorities of getting wide audit coverage which may be more effective than redoing traditional full school audits every three years, where schools have been assessed as providing substantial assurance with no significant changes in leadership or intelligence pointing to adverse issues.

Proposals 6 (a,b,c): Strengthening arrangements to help schools that are in financial difficulty:

Please refer to **paragraphs 3.35 – 3.37** of the consultation document before responding to these proposals. These proposals are additive, and we could implement all three together.

There is currently no requirement for local authorities to report to the department their plans for addressing financial difficulty in specific schools. Local authorities include both a deficit and surplus policy within their scheme for financing schools and monitor their schools’ compliance with these. We have not previously collected information from authorities on the number of schools they intervene in but consider that this evidence base would help us to understand any variances in the level of support provided and target additional support from the Department.

Proposal 6a: Requiring schools to submit a recovery plan to their maintaining authority when their deficit rises above 5%

1) Please indicate whether you agree or disagree with the proposal below.

Please Tick (✓)

Statement	Agree	Disagree	Neither agree nor disagree
We propose to make a directed revision to the scheme for financing schools requiring schools to submit a recovery plan to their maintaining authority when their deficit rises above 5%.	Y		

Comments

At present we would expect all schools with a deficit to complete a deficit recovery plan regardless of the level. We would therefore suggest that the requirement for a recovery plan applies to any deficit.

Proposal 6b: Collecting information on the number of recovery plans in each LA through DSG annual assurance returns from the CFO

1) Please indicate whether you agree or disagree with the proposal below.

Please Tick (✓)

Statement	Agree	Disagree	Neither agree nor disagree
We propose to collect information on the number of recovery plans in each LA through the DSG annual assurance return from the CFO.	Y		

Comments

We would support the proposal to report the number of recovery plans through the annual assurance return

Proposal 6c: Writing to local authorities each year when the end-year data is published, specifying the threshold of deficit that would trigger contact with the Department

1) Please indicate whether you agree or disagree with the proposal below.

Please Tick (✓)

Statement	Agree	Disagree	Neither agree nor disagree
<p>We propose to formalise the approach to working with LAs and include a request for high level action plans from some LAs. This will be achieved by:</p> <ul style="list-style-type: none"> • Sharing published data on the school balances in each LA • Use this data and evidence-based requests from LAs to ensure support is focused where it is needed • Request high level action plans from LAs in which the number or proportion of school revenue deficits over 5% is above a certain level. 	<p>Y</p> <p>Y</p> <p>Y</p>		

Comments

□

We would support this proposal as we feel that having further access to information showing the level of deficits in schools can only help to strengthen the Department’s understanding of the financial challenges that schools are facing.

We would suggest that the Department share published data on academy school balances with the LA, to enable a complete picture to be presented to Schools Forum.

Proposal 7: Increasing transparency in the reporting of high pay for school staff

Please refer to paragraphs 3.38 – 3.41 of the consultation document before responding to this proposal.

Currently there is a disparity between public access to information on high salaries within maintained schools and academies. Salary ranges within the national pay framework are published annually in the School Teachers Pay and Conditions Document – these apply to teachers and leaders in maintained schools.

Academy trusts must disclose in their published financial statements information about each individual earning over £100k - specifically (i) their total FTE salary in £10k bandings, e.g. £100k - £110k, (ii) their job role and description and (iii) whether they are predominantly focussed on curriculum and education leadership or school business management leadership. We believe that this measure should be introduced for LA maintained schools and would require them to publish annually on their websites the number of individuals earning over £100K in £10K bandings.

1) Please indicate whether you agree or disagree with the proposal below.

Please Tick (✓)

Statement	Agree	Disagree	Neither agree nor disagree
We propose that all LA maintained schools should be required to publish annually on their websites the number of individuals (if any) earning over £100K in £10K bandings	Y		

Comments

□

At present this information is reported to the LA and published within the LAs overall accounts however we would support the proposal that schools be required to publish this information on their websites so it is easily accessible to parents and stakeholders.

Proposal 8: Increasing transparency in reporting maintained school income and expenditure

Please refer to **paragraphs 3.42 – 3.45** of the consultation document before responding to this proposal.

Local authority school accounts are part of the local authority statements of accounts that are published at gross level for income and expenditure. While individual schools are not included on the LA balance sheet, individual maintained schools are required to produce annual income and expenditure statements, known as Consistent Financial Reporting (CFR), or else local authorities produce them on the schools' behalf. The department publishes all the information from CFR in a spreadsheet but we believe it would add significantly to transparency if there were a requirement for individual schools to publish annually on their websites their latest CFR statements.

Please indicate whether you agree or disagree with the proposal below. Please Tick (✓)

Statement	Agree	Disagree	Neither agree nor disagree
We propose that all LA maintained schools should be required to publish annually on their websites their latest Consistent Financial Reporting statement of income, expenditure and balances.	Y		

Comments

□

At present this information is reported to the LA and published within the LAs overall accounts however we would support the proposal that schools be required to publish this information on their websites so it is easily accessible to parents and stakeholders .

New financial burdens on local authorities

Local authorities are invited to fill in the table below to indicate and quantify any new burdens they believe would arise from the proposals in this document. Please specify in as much detail as possible what costs you believe would arise and provide figures.

Proposal	Yes/No	Details and quantification of cost
2a	Y	Due to the very small number of maintained schools in the LA we don't feel that any of the proposals would have a significant financial impact on Bromley however we are aware that for most other LAs this could be significant.
2b		As above
3		As above
4a		As above
4b		As above
4c		As above
5		As above
6a		As above
6b		As above
Other proposals (please specify)		As above

Additional costs for schools

Respondents are invited to fill in the table below to indicate and quantify any additional costs they believe would arise for schools from the proposals in this document. Please specify in as much detail as possible what costs you believe would arise and provide figures.

Proposal	Yes/No	Details and quantification of cost
----------	--------	------------------------------------

Commented [JN1]: Schools Forum reps for maintained schools to be invited to comment

3	Y	No additional cost in 2021/21 compared to 19/20
4a	Y	We do not believe that the costs involved in providing this information would be significant
4b	Y	As above

4c		As above
5		As above
6a		As above
7		As above
8		As above
Other proposals (please specify)		

7. Respond Online

7.1 To help us analyse the responses please use the online system wherever possible. Visit www.education.gov.uk/consultations to submit your response.

Other ways to respond

7.2 If for exceptional reasons, you are unable to use the online system, for example because you use specialist accessibility software that is not compatible with the system, please email or write to the addresses below and we will send you a word document version.

By email

- LAFinancialTransparency.CONULTATION@education.gov.uk

By post

LA Financial Transparency Measures
Department for Education
5th Floor
2 St Pauls Place
125 Norfolk Street

Sheffield
S1 2JF

Deadline

7.3 The consultation closes on 30 September 2019



Department
for Education

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