

Analysis by Divison: Assistant Director - Education November

Cost Centre & Description	Current Budget 24/25
Maintained Special Schools inc Outreach	23,652,571
Post 16 Funding Top Ups	5,476,656
EHC plan support in schools	7,060,953
OOB Recoupment	816,491
Independent School Provision	7,817,699

Other Support Services	1,407,869
Alternative Provision (three towers)	1,793,738
Other AP and Hospital Tuition	792,995
Sensory Support Team	1,147,717
Targeted Educational Support	620,209
Resourced Provision	765,062
Disproportionate SEN	350,000
Equipment	70,000
Recharge for Deficit	9,441
Contributions	-500,000
Income	-726,954
Expenditure	50,554,446
Grant Income	-50,132,743
Surplus / Deficit	421,703

19/12/2023

25/03/2024

22/07/2024

19/11/2024

er 2024

Actual & Commitments	Out-turn 24/25	Variance to budget
25,240,989	25,444,814	1,792,243
4,080,698	6,678,867	1,202,212
7,719,999	8,627,165	1,566,212
597,449	1,374,896	558,405
8,008,729	13,699,929	5,882,230

1,526,286	1,381,324	-26,545
1,453,907	2,002,288	208,550
410,683	810,583	17,588
783,738	1,180,887	33,170
829,899	615,699	-4,510
390,000	729,631	-35,431
412,340	412,340	62,340
33,358	70,000	0
9,441	9,441	0
0	-500,000	0
-62,518	-726,954	0
51,434,997	61,810,910	11,256,464

	-50,132,743	0
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	11,678,167	
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B/FWD deficit 1 April 2024	5,585,390
Plus in Year Overspend	11,678,167
Cumulative deficit	17,263,557

Ori HN DSG - 50,161,077.00

Updated HN DSG	-	50,190,410.00	
Variance		29,333.00	
	-	18,667.00	Resource Provision
		48,000.00	FE
		<u>29,333.00</u>	

Updated HN DSG	-	50,072,743.00	
Variance	-	60,000.00	
	-	141,000.00	Import/Export
		23,333.00	Resource Provision
	-	<u>117,667.00</u>	

Updated HN DSG	-	50,132,743.00	
Variance		60,000.00	
		60,000.00	Import/Export
		<u>60,000.00</u>	

Comment
Increased cost of top ups estimated based on make up of cohorts in specials schools. Number of places provided increased from 1030 to 1068. This means an increase from £9.889m to £10.459m on places. There is also pressure on the budget due to the changes in the support needed by the cohorts arriving in September. Last year top ups were £11.083m but this year they are £12.093m
Estimated based on 5/12ths of AY contracts + 7/12ths of AY 24/25 contracts. 423 learners in 23/24 of which the numbers continuing have increased from 156 to 247. The overall number of learners has now increased to 453 as young people have requested places at the start of the new academic year. Average place cost is now £13,808 in 23/24 is now £15,933, an increase of 14% (based on total value of 24/25 AY contracts £7,218,060/453 contracts).
Costs have increased as the additional funding requests have been paid to schools £1.065m. The next payments for additional funding will be in spring term and be approximately £200,000, subject to additional claims being made.
Costs include claims by schools where pupils are exported for funding going back to 22/23. Number of pupils exported exceeds the number of pupils imported and this is reflected in the overall cost to Wigan Council. The imports and exports were reviewed by SEND colleagues in September to confirm the accuracy of the information held by finance. Regular reporting of changes to the pupil numbers and funding has been agreed with SEND colleagues to keep the forecast updated.
The forecast has been revised following a detailed review of all pupils currently in a placement. The average placement value is £41,959 and highest value is £107,167.84 based on the financial year 2024/25. In 2023/24 the comparative values were £33,832 and £86,443. Before the detailed review was carried out the average placement value was £46,673 based on forecast cost for the year divided by total pupils. So far this year 327 young people have received a placement. The total young people in 23/24 was 280.

Budgets revised for agreed pay rises for teaching and non-teaching staff and out turn positions adjusted for the increases in cost. Underspend on professional fees of £30,852 drives the potential under spend on the combined budgets.
Increase in top up rate from prior year. Forecast includes the estimated teachers additional pay grants and teachers' pension grants.
The budget for sick children is £72,554 and the costs at the end of period 8 are £65,958, which is a pro-rated over spend of £17,588. The budget for other AP is £720,441 and costs at the end of period 8 are a pro-rated under spend of £135,859, however it is considered that the budget will be fully spent by the year end.
Budget increased due to pay rises
Small overspend on salaries partly offset by savings on supplies
Transfers to maintained schools are through budget additions and to academies are payments. Vacant places
Disproportionate SEN for 24/25 agreed with schools to be paid
Contribution of income offsets £7,000 of costs. It is possible that the equipment budget will be overspent, but at present this is not reflected in the actual costs.
Small recharge included in the budget. This may change if savings can be achieved.
Assumed will match budget
Assumed will match budget, delay in processing invoices.

High needs national funding

Step-by-step guide of the calculation c

Select LA name
Region
LA code

(A) Basic entitlement factor (9%)
(B) Historic spend factor (22%)
(C) Population factor (34%)
(D) FSM factor (8%)
(E) IDACI factor (8%)
(F) Bad health factor (5%)
(G) Disability factor (6%)
(H) KS2 low attainment factor (5%)
(I) KS4 low attainment factor (5%)
(J) Funding floor factor (0%)
(K) Gains limit factor (-1%)
(L) Historic teachers' pay and pension funding factor (0%)
(M) Provisional 25-26 hospital education funding (0%)
(N) Additional funding for new and growing special free schools (0%)
Provisional HN NFF 2025-26 allocations excluding additional funding for new and growing special free schools and import/export adjustments
(O) Import/export adjustment (-1.7%)
Provisional HN NFF 2025-26 allocations including additional funding for new and growing special free schools and import/export adjustments

(A) Basic entitlement factor

(B) Historic spend factor

(C) Population factor

(

(D) FSM factor

(

IDACI band F factor

(

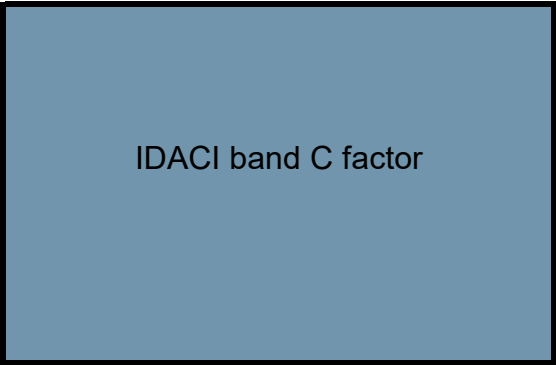
IDACI band E factor

(

IDACI band D factor

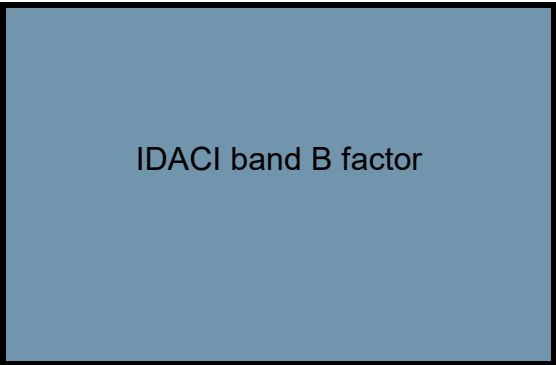


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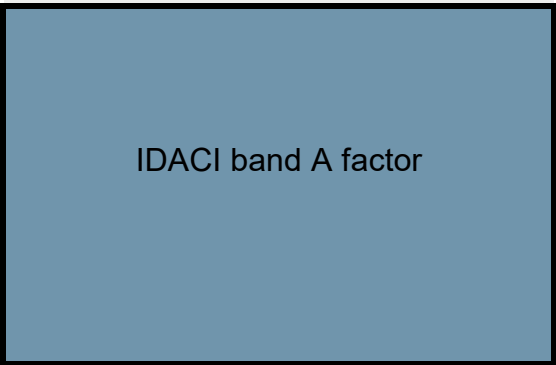
IDACI band C factor

(



IDACI band B factor

(



IDACI band A factor

(



(E) IDACI factor



(F) Bad health factor

(

(G) Disability factor

(

(H) KS2 low attainment factor

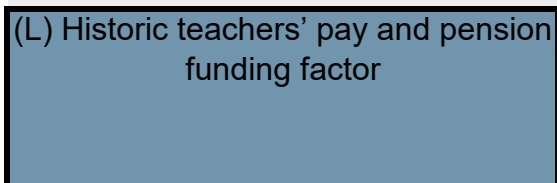
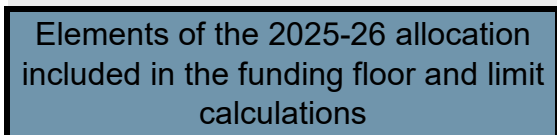
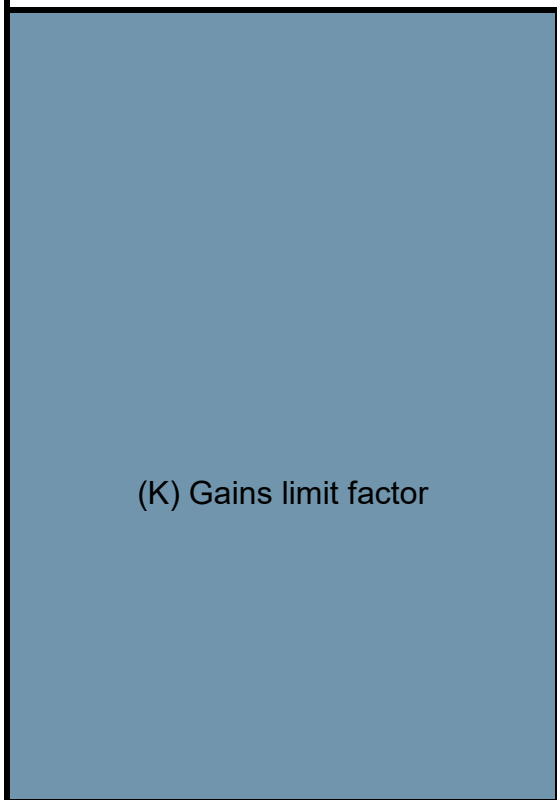
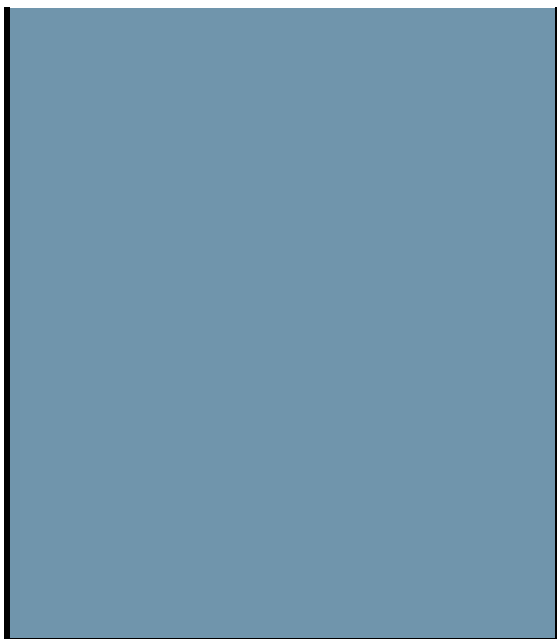
(

(I) KS4 low attainment factor

(

Total historic and other proxy factor
allocation (sum of (B) - (I))

(J) Funding floor factor



(M) Provisional 25-26 hospital
education funding

(N) Additional funding for new and
growing special free schools

(O) Import/export adjustment

**Provisional HN NFF 2025-26
allocations excluding additional
funding for new and growing
special free schools and
import/export adjustments**

**Provisional HN NFF 2025-26
allocations including additional
funding for new and growing
special free schools and
import/export adjustments**

formula: step-by-step 2025-26 provisional allocation of the HN block provisional allocations

Wigan
NORTH WEST
359

ACA
1.009

£5,301,361
£12,848,709
£19,696,148
£4,651,057
£4,667,596
£2,671,226
£3,519,159
£2,975,328
£2,849,137
£0
-£345,673
£137,264
£44,170
£0
£59,015,481
-£1,008,000
£58,007,481

Number of pupils in special schools/academies

1,128

Forr
Basic entitlement factor (9'
Historic spend factor (22'
Other proxy factors (70'
Legacy pay/pensions funding (0.2'
Hospital education (0.1'
Special Free Schools (0'
Gains cap factor (-1'
KS4 low attainment factor (7%)

Basic entitlement unit rate

4,660

Mid-2025 population estimate for Wigan	x	ACA
Total of ACA-weighted population		

65,140	x	1
12,087,232		

FSM pupil number in Wigan	x	ACA
Total of ACA-weighted FSM population		

14,551	x	1
2,286,751		

IDACI band F population for Wigan	x	ACA
Total of ACA-weighted IDACI band F population		

6,890	x	1
1,222,367		

IDACI band E population for Wigan	x	ACA
Total of ACA-weighted IDACI band E population		

7,093	x	1
1,284,115		

IDACI band D population for Wigan	x	ACA
Total of ACA-weighted IDACI band D population		

5,013

x

1

)

676,177

IDACI band C population for Wigan	x	ACA
Total of ACA-weighted IDACI band C population		

5,143

x

1

)

703,151

IDACI band B population for Wigan	x	ACA
Total of ACA-weighted IDACI band B population		

5,013

x

1

)

701,155

IDACI band A population for Wigan	x	ACA
Total of ACA-weighted IDACI band A population		

1,798

x

1

)

354,231

Bad health population for Wigan	x	ACA
Total of ACA-weighted bad health population		

301

x

1

)

61,775

DLA children in Wigan	x	ACA
Total of ACA-weighted DLA children		

4,403	x	1
685,905		

KS2 low attainment population in Wigan	x	ACA
Total of ACA-weighted low KS2 attainers		

628	x	1
115,712		

KS4 low attainment population in Wigan	x	ACA
Total of ACA-weighted low KS4 attainers		

776	x	1
149,315		

Baseline for funding floor and gains limit
£48,948,180

Mid-2024 age 2-18 ONS population projection
65,517

/ =

Total historic spend and other proxy factors allocation (sum of (B) - (I))
£53,878,360

Mid-2025 aged 2-18 population projection
65,140

/

Additional floor funding per head
£0

x

Mid-2025 aged 2-18 population projection
65,140

Baseline for funding floor and gains limit
£48,948,180

/

Mid-2024 age 2-18 ONS population projection
65,517

=

Gains limit funding recouped per head
-£5

x

Mid-2025 aged 2-18 population projection
65,140

2024-25 provisional hospital education funding including in-year adjustments		Provisional 2025-26 hospital education funding, including 7% uplift
£41,280	x 107% =	£44,170

Provisional 2025-26 hospital education funding, including 7% uplift	£44,170
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$$\times 107\% =$$

Provider LA
2,520

Resident LA
2,688

==

Additional entitlement unit rate
£6,000

X

<p>Elements of the 2025-26 allocation included in the funding floor and gains limit calculations</p> <p>£53,532,686</p>
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(A) Basic entitlement factor
£5,301,361

+

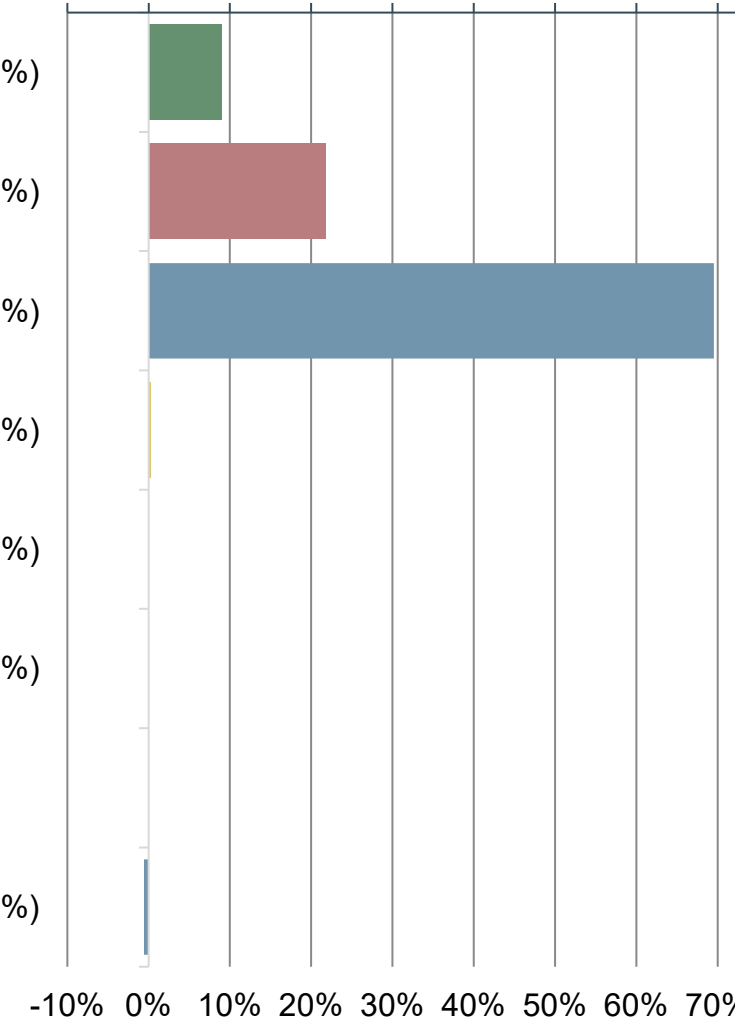
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+

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NB: The below charts may not update correctly for newly-se
However, the underlying data can be found elsewhere on th

nula Split for Wigan



7%	£2,849,137
ACA	=
1.009	=

x Population factor funding =

x £3,623,851,161 =

x FSM factor funding =

x £724,770,232 =

x IDACI band F factor funding =

x £112,339,386 =

x IDACI band E factor funding =

x £155,825,600 =

x IDACI band D factor funding =

$$x \quad \boxed{\pounds 112,339,386} \quad =$$

$$x \quad \text{IDACI band C factor funding} \quad =$$

$$x \quad \boxed{\pounds 123,210,939} \quad =$$

$$x \quad \text{IDACI band B factor funding} \quad =$$

$$x \quad \boxed{\pounds 134,082,493} \quad =$$

$$x \quad \text{IDACI band A factor funding} \quad =$$

$$x \quad \boxed{\pounds 86,972,428} \quad =$$

$$x \quad \text{Bad health factor funding} \quad =$$

$$x \quad \boxed{\pounds 543,577,674} \quad =$$

x

Disability factor funding

=

x

£543,577,674

=

x

KS2 factor funding

=

x

£543,577,674

=

x

KS4 factor funding

=

x

£543,577,674

=

Baseline per head

£747

x 107% =

=

=

Baseline per head
£747

x 110%=

=

Net imported pupils/students
-168

Net imported pupils/students
-168

=

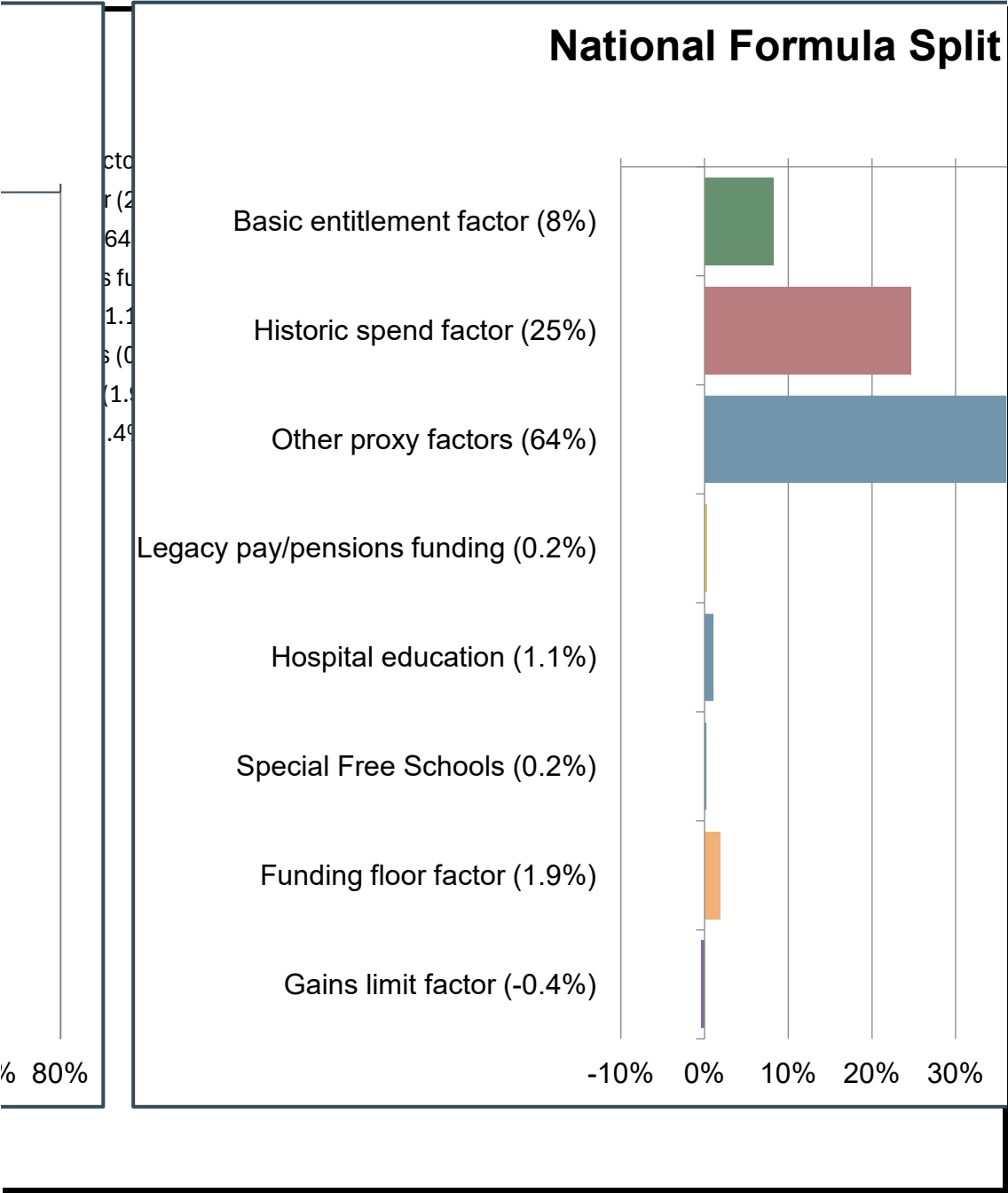
(L) Historic teachers' pay and pension funding factor
£137,264

+

(N) Additional funding for new and growing special free schools
£0

=

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his sheet, or in other sheets in this file.



(A) Basic entitlement factor
£5,301,361

£12,848,709

(C) Population factor

£19,696,148

(D) FSM factor

£4,651,057

IDACI band F factor

£638,619

IDACI band E factor

£868,075

IDACI band D factor

£839,966

IDACI band C factor

£908,887

IDACI band B factor

£966,826

IDACI band A factor

£445,223

£4,667,596

(F) Bad health factor

£2,671,226

(G) Disability factor

£3,519,159

(H) KS2 low attainment factor

£2,975,328

(I) KS4 low attainment factor

£2,849,137

£53,878,360

Funding floor per head

£799

Funding per head before application of floor
or cap

£827

Funding per head after application of floor
£827

Percentage protection floor factor per head
£0

Absolute floor factor
£0

Total funding floor factor
£0

Funding limit per head
£822

Funding per head after application of gains limit
£822

Gains limit factor
-£345,673

£53,532,686

Historic pay and pensions grant funding factor
£137,264

2025-26 hospital education funding factor
£44,170

Additional funding for new and growing special free schools
£0

Import/export adjustment
-£1,008,000

(M) Provisional 25-26 hospital education funding
£44,170

II

£59,015,481

HN NFF 2025-26 provisional allocation
£58,007,481

