

2018/19 Financial Year Dedicated Schools Grant Recommendations and Decisions List

This paper lists the recommendations and decisions the Schools Forum is asked to make to allocate the 2018/19 Dedicated Schools Grant.

As discussed with the Forum previously, including on 6 December, a guiding principle behind the management of the 2018/19 DSG allocation is the ring-fencing of DSG resources by Block. The DSG is now separated into 4 Blocks, as Document II sets out. In addition, within the Schools Block, discrete primary and secondary phase resources have been identified, where it is possible to do so, incorporating the separation of combined Schools Block funds (business rates, split sites, mobility, growth and BSF).

Please note that the cost of business rates within the Schools Block is still estimated at this stage.

1. Schools & Early Years Blocks “De-Delegated Items” 2018/19

Please refer to Document IK Appendices 1 – 3.

1.1 Schools Members representing maintained schools only to agree the values of de-delegated funds as per Document IK and its appendices (VOTE BY PHASE):

- a) **ESBD School Support (Primary only):** Primary Members are asked to decide whether a) to cease de-delegation at 31 August 2018 (providing for a de-delegated fund for 5/12ths on the same £app basis as in 2017/18) or b) to continue de-delegation for the full 2018/19 financial year but with the purpose of the de-delegated fund, from 1 September 2018, switched to support the top up funding of non-EHCP placements in the primary behaviour centres. *Please note that Document IK shows option b.*
- b) **School Re-Organisation Costs (Safeguarded Salaries) (Primary & Secondary):** continue de-delegation from both the primary and secondary phases for the actual cost of continuing safeguarded salaries.
- c) **School Re-Organisation Costs (Sponsored conversions budget deficits) (Primary only):** de-delegate from the primary phase at the 2017/18 per pupil value. The Schools Forum to be provided with monitoring reports where this provision is used. *Please note that the sum of £150,000 de-delegated for this purpose in 2017/18 is retained within the balance of de-delegated funds to add to the 2018/19 financial year provision.*
- d) **Exceptional Costs & Schools in Financial Difficulty (Primary only):** continue de-delegation from the primary phase at the 2017/18 per pupil value.
- e) **Costs of FSM Eligibility Assessments (Primary & Secondary):** continue de-delegation from both the primary and secondary phases at the 2017/18 per FSM values, with contributions taken using FSM Ever 6 data.
- f) **Fisher Family Trust (Primary only):** Continue de-delegation from the primary phase, recovering the cash value to match cost. The secondary phase and all primary academies will be invited to subscribe through the Local Authority (paying for this from their delegated budgets). *Please note that the cost of FFT in 2018/19 is estimated.*
- g) **Trade Union Facilities Time – Negotiator Time (All Phases):** continue de-delegation from the early years, primary and secondary phases at the 2017/18 per pupil values. Referencing the identified review, the Forum is to be presented with a detailed benefit vs. cost analysis, which will inform the Forum’s view about arrangements going forward. The implementation of any amendments, and budget implications, if recommended by the Forum, will need to be discussed further.
- h) **Trade Union Facilities Time – Health and Safety Time (All Phases):** continue de-delegation from the early years, primary and secondary phases at the 2017/18 per pupil values. Referencing the identified

review, the Forum is to be presented with a detailed benefit vs. cost analysis, which will inform the Forum's view about arrangements going forward. The implementation of any amendments, and budget implications, if recommended by the Forum, will need to be discussed further.

- i) **School Maternity / Paternity 'insurance' fund:** continue de-delegation from early years (nursery schools) and primary phases at a value forecasted to afford the scheme for a full year. The £app cost is shown in Document IK Appendix 2 (£43.28 per pupil).
- j) **School Staff Public Duties and Suspensions Fund:** continue de-delegation from the early years (nursery schools) and primary phases for a full year on the same total £app basis as 2017/18.

1.2 Schools Members representing maintained schools only to agree the **principles behind the management of the de-delegated funds** listed in paragraph 1.1:

- a) Any over or under spending against these funds will be written off from, or added back to, the DSG's de-delegated funds in 2019/20 on a phase specific, fund specific, basis i.e. if primary schools overspend in the maternity / paternity insurance scheme fund the value of the fund created through de-delegation in 2019/20 will need to compensate for this.
- b) These decisions set the position for the 2018/19 financial year only.
- c) That the relevant funds will be allocated according to the criteria set out in the autumn 2017 consultation, (it was proposed to continue the same criteria used in 2017/18).

For information only - please note that the Local Authority continues not to put forward proposals for additional de-delegation from maintained schools for school improvement activities or for the replacement of funding lost from the cessation of the Education Services Grant General Rate funding.

2. Schools Block - Growth Fund 2018/19

Please refer to Document IK Appendix 1 (list of funds) and Document IM Appendix 1 (allocation of Growth Funding).

All Forum Members are asked to:

2.1 Agree the allocations from the Schools Block Growth Fund listed in Document IM Appendix 1 for existing expansions and bulge classes.

- There are 25 allocations with a total value of £1,326,030. 19 Primary schools / academies; 1 all through academy; 5 Secondary academies, 1 of which is funded from one off monies (Beckfoot Upper Heaton Academy £550,000).
- The allocation to the all through academy and the allocations to 4 of the secondary academies (excluding Beckfoot Upper Heaton Academy) simply complete the growth funding already agreed for the full 2017/18 academic year. Appendix 1 does not list any further allocations to the secondary phase, for the 2018/19 academic year, for the continuation of expansions that begun at September 2017. Allocations for both continuing and new expansions in the 2018/19 academic year will be funded from the provision in paragraph 2.2 below and will be confirmed during 2018/19.

2.2 Agree a planned budget of £1,014,000 within the Schools Block for in year growth allocations. This planned budget is split £314,000 Primary and £700,000 Secondary. £314,000 will retain the same total primary phase budget for growth as held in 2017/18*. £700,000 will fund c. 13 additional forms of entry in secondary for the period September 2018 to March 2019. All new in year allocations from the Growth Fund will be agreed by the Forum prior to confirmation with the receiving school (a requirement of the Regulations). Growth Fund allocations will continue as a standing Forum agenda item to enable this.

2.3 Agree to use the criteria for the allocation of the Schools Block Growth Fund in 2018/19 as set out in the autumn 2017 consultation document, which are the criteria used in 2017/18. Please note that

allocations will be calculated on base £app values under national funding formula, where our decision is to replicate national funding formula at local level from April 2018.

** For information only – please note that the £1,014,000 planned budget has been considered in the context of how ‘explicit’ in year growth will be funded by the DfE in the transition to National Funding Formula across 2018-2020. Local authorities will receive funding on a lagged basis i.e. our 2019/20 allocation will be based on our planned spending in 2018/19. In this context, we are concerned not to under estimate our spending in the 2018/19 planned DSG budget especially as we anticipate that we will have additional costs relating to the establishment of new free school provision in 2019.*

3. The Central Schools Block 2018/19

Please refer to Document IK Appendix 1 (list of funds).

3.1 All Forum Members are asked to agree the allocation of the newly created Central Schools Block:

- a) **Schools Forum Costs:** proposed to continue at the value of £10,000.
- b) **School Admissions:** proposed to continue at the 2017/18 value of £577,600 plus an additional £2,500 for the DfE’s specific addition to the Central Schools Block for year 9 admissions responsibilities.
- c) **Education Services Grant Centrally Retained Duties:** proposed to continue to passport to the Local Authority’s budget a value of £1,331,086 for the former ESG Centrally Retained Duties Grant (transferred into the DSG at April 2017) in support of the statutory duties delivered by the Local Authority on behalf of all state funded schools and academies. A list of statutory activities was provided in December for the Forum’s reference. £1,331,086 is the same value as passported in 2017/18.
- d) **DSG Matched Contribution to School Improvement (historic commitment):** proposed to retain the benefit of the DfE’s one off funding, in 2018/19 only, of the historic commitment of £439,729 within the Central Schools Block to enable the transfer of current High Needs Block funded activity as set out below.
- e) **Central Schools Block Headroom to enable the transfer of High Needs Block activities:** proposed that this headroom, £574,880, is allocated to enable the transfer of the majority of budgets that are currently met by the High Needs Block where the nature of the expenditure is covered by the Regulations, which govern the purposes for which Central Schools Block monies can be used i.e. statutory and regulatory duties for all maintained schools and academies regarding the exclusions of pupils and school attendance. This follows the proposal that was set out in reports to the Forum in October and December 2017. The budgets are: Youth Offending (£47,000); Behaviour Support (£160,000), ESBID Statutory Functions (£192,000) and Travellers Children (£389,000). A balance of £213,120 of these funds will remain funded by the High Needs Block in 2018/19.

For information only - the cost of copyright licences for primary and secondary schools and academies is met from the Central Schools Block. This cost is listed in Appendix 1. This is not a matter for decision for the Schools Forum as the DfE negotiates the price and top-slices our DSG. The costs for early years and high needs providers are charged within our model to the respective blocks.

4. The High Needs Block 2018/19

Please refer to Document IM Appendix 3 (places) and the presentation under agenda item 6 (review). A breakdown High Needs Block spending change is provided within the DSG summary Document II. Indicative allocations for high needs providers for 2018/19 are presented in Document IL Appendix 3.

All Forum Members are asked to agree the following proposals:

4.1 To make financial provision for the **allocation of places** in Bradford-located settings that is presented in Document IM Appendix 3. Please note this is a repeat of the information presented on 6 December.

4.2 In order to give clear sight of the possible impact of proposals, to forecast spending on the basis that the

SEND Review, as outlined in the presentation to this meeting and subject to the outcomes of consultation, will reduce direct spending on services within the High Needs Block by £0.8m (part year impact from 1 September 2018) and will increase spending on Early Years DSP places by £0.6m in 2018/19. Please note that this forecast may be amended by the final decisions on the SEND review, which will be taken following the current consultation. The overspending forecasted in the High Needs Block in 2018/19, without factoring in both of these proposed changes, would be £0.2m greater than presented in Document II.

4.3 To **retain the existing structure of the High Needs Block Place-Plus Funding Model with the amendments** set out in the autumn 2017 consultation:

- a) **The cessation, from 1 September 2018, of the High Needs Block's direct funding of Top Up (the Plus element) for the placement of pupils in alternative provision settings without EHCPs that remain on the roll of mainstream schools.** The settings within the scope of this amendment are the primary behaviour centres and Bradford Central PRU. At 1 September 2018, the place-funding value of these settings is confirmed at £10,000.
- b) **The full establishment of Bradford's Place-Plus model for the funding of early years DSP provision**, replacing previous temporary methodologies that have been in place for the funding of Children's Centre Plus provisions.

4.4 To **support the Authority's proposal to work towards the cessation of the High Needs Block's direct funding of Top Up (the Plus element) for the placement of pupils in District PRU.** This proposal is captured within the wider SEMH review. The financial impact of this change on the High Needs Block (please see 4.7 below) is not included within the DSG allocation summary in Document II. The Forum will continue to receive updates on the SEMH review and on the development of this proposal specifically.

4.5 To **protect SEN Floor allocations** for mainstream primary and secondary schools and academies at their 2017/18 financial year values i.e. schools and academies currently in receipt of the SEN Funding Floor will not receive less via this factor in 2018/19 than they did in 2017/18. This is as proposed in the autumn 2017 consultation.

4.6 To support meeting the funding gap in the overall High Needs Block in 2018/19, and to support control of the growth of top up costs going forward, by **reducing the rates of Top Up in the HNB Funding Model for all Place-Plus calculated budgets by 1.5%** with the values of Top Up for each Range reduced by this %. Please note that this proposal sets the Minimum Funding Guarantee for special schools at between 0% and -1.5% (understanding that the value per place in special schools is retained at £10,000).

4.7 **Forum Members are asked to further consider the overspending that is currently forecasted in the High Needs Block in 2018/19 and to give their feedback to the Authority on this position and on the action that is being taken**, noting:

- a) The Authority must look to balance substantial financial pressures in the High Needs Block by successfully delivering structural solutions alongside funding model changes and DSG Block realignment, supported by the targeted use of reserves. As a consequence of proposed activity, including the impact of proposals for review that are currently out to consultation, the overspending in the High Needs Block in 2018/19 is anticipated to be reduced to £1.453m (2.2%). However, at this stage, the High Needs Block is still forecasted to overspend.
- b) Forum Members will understand the fluid / volatile nature of High Needs Block expenditure and how spending can change during the year.
- c) Forum Members will understand that the financial impact on the High Needs Block of the SEND review as set out is subject to the outcomes of current consultations.
- d) Members will be aware that decisions around the allocation of the High Needs Block, such as the removal of double funding of the non-EHCP placement Plus element in alternative provisions, place new spending pressure on primary and secondary delegated budgets and have the effect of transferring responsibility, at school delegated budget level, from the High Needs Block to the Schools Block.
- e) Members should be aware of the following factors, which may reduce the forecasted over spending:

- o The planned High Needs Block budget assumes that places will be fully occupied all year. In reality, as occupancy fluctuates during the year, it is anticipated that the actual cost of the Plus element (top up element) will be reduced on the planned budget provision. It is difficult at this stage however, to quantify this and it is prudent to not assume that this reduction will be realised.
 - o The planned High Needs Block budget includes unallocated provision of £0.85m for costs that may not be incurred where the Authority is able to take further action to avoid the growth of spending pressure within home tuition provision and placements in OLA and independent provisions.
 - o The Authority is currently working with the SEMH review group, as well as the BACs, to redesign the secondary SEMH continuum of provision, incorporating both Bradford Central and Bradford District PRUs, with the stated outcome of ceasing the High Needs Block's funding of the Plus element for non-EHCP placements in District PRU from September 2018. The successful full delivery of this would reduce High Needs Block spending by £0.6m in 2018/19 (a part year reduction).
- f) The Authority forecasts that a further £1.11m of High Needs Block transition fund (reserve) will be available to support the 2018/19 budget in addition to the £0.521m already allocated.
- g) There is significant risk within this forecast. At the very least, it may be the case that the majority of the High Needs Block's reserve will need to be deployed this year. However, the High Needs Block may hold a cumulative deficit balance at the end of 2018/19. The position of the High Needs Block will be closely monitored and will need to be regularly considered. An end of year conversation may need to be had where the High Needs Block is cumulatively in deficit.
- h) The budget position for 2019/20, 2020/21 and 2021/22 is currently forecasted to significantly improve so long as structural change is delivered, alongside other already identified actions such as the re-designation of 2 PRUs to special schools. However, this trajectory is based on estimates of spending in volatile areas, including OLA placements and also makes big assumptions about the establishment of new free school provision. The budget trajectory modelling certainly confirms the necessity for the successful delivery of significant structural change in SEND and alternative provision as well as the success of the District's early help strategy. It also indicates the necessity for a continued control of the value of the 'top up' allocated by our High Needs Block ranges model.

5. The Allocation of One Off Monies (DSG Underspend)

Please refer to Document IJ.

5.1 All Forum Members are asked to agree the approach to the allocation / committal of the forecasted £7.929m under spending in the DSG at 31 March 2018. Members are asked to note in advance that:

- a) Approval is not sought for the allocation of the £90,634 relating to funds to be retained for the same purpose or re-allocated back to delegated budgets in 2018/19 (as this is a requirement of the Finance Regulations).
- b) The Authority has established, informally, the ring-fencing of DSG reserves by block. This was set out in the report to the Forum on 6 December.
- c) The £7.929m is an estimated figure based on forecasts of spending up to 31 March 2018. The final balance of DSG will be confirmed with the Forum in July 2018.
- d) £2.989m of the £4.775m within the Schools Block is already committed by previous decisions of the Schools Forum. Members are not being asked to revisit these decisions and it is expected that these sums will be retained:

a. Growth Fund Financial Support for Beckfoot Upper Heaton Academy	£2.339m
b. Deficit of a Secondary School Converting to Academy Status	£0.650m

5.2 All Forum Members are asked to agree the **proposed retention of Schools Block under spend**, as set out in Document IJ:

- **£0.716m retained for the purposes of supporting Growth Fund** costs especially for the costs following the establishment of new free school provision anticipated during 2019/20.
- **£0.979m retained as reserve.**

5.3 All Forum Members are asked to agree the **proposed allocation / retention of Early Years Block under spend**, as set out in Document IJ:

- **£0.606m, estimated, allocated into the 3&4 year old Early Years Single Funding Formula in 2018/19 to uplift the universal setting base rate** by £0.09 to £4.12 per hour. This follows the proposal what was set out in the autumn 2017 consultation. Please note that the cost to one off monies is estimated at this stage (*and this figure is slightly different from that shown in Document IJ due to estimate changes*).
- **£0.606m, estimated, retained to be allocated into the 3&4 year old Early Years Single Funding Formula in 2019/20 to uplift the universal setting base rate** by an estimated £0.09 to £4.11 per hour. This follows the proposal what was set out in the autumn 2017 consultation. Please note that the cost to one off monies is estimated at this stage (*and this figure is slightly different from that shown in Document IJ due to estimate changes*).
- **£0.311m retained as reserve** (*this figure is slightly different from that shown in Document IJ due to estimate changes*).

5.4 All Forum Members are asked to agree the **proposed allocation / retention of High Needs Block under spend (transition fund)**, as set out in Document IJ:

- **£0.521m**, representing the value of one off monies allocated by the Forum into the 2017/18 planned DSG allocation (under option 4 January 2017), continued to be allocated in 2018/19. This reduces the forecasted overspending from £1.974m to £1.453m.
- **£1.110m** retained at this stage and earmarked to be allocated to balance the 2018/19 High Needs Block should this Block be overspent at the end of the financial year.

6. [Early Years Formula Funding and Pro-Forma 2018/19](#)

Please refer to Document IL Appendix 5 (Pro-forma) and Document IM Appendix 4 (statement on starters and leavers). Modelling of indicative 3 & 4 year old EYSFF allocations in 2018/19 is presented in Document IL Appendices 2a, 2b, 2c.

6.1 The Schools Forum is asked to **agree the structure of the Early Years Single Funding Formula (EYSFF)**, the detailed workings of which were set out in the Technical Statement, which formed part of the autumn 2017 consultation documentation, noting however, the amendment to the proposal to adopt a monthly starters and leavers counting arrangement (set out in Document IM Appendix 4). In summary, to:

- a) Continue the policy of ring-fencing of the Early Years Block.
- b) Use the current technical, administrative, payment and counting arrangements, and timetable, as set out in the current 2017/18 Technical Statement i.e. retain the current termly headcount basis for the formula rather than moving, as originally proposed, to monthly starters and leavers counting.
- c) Simplify the processes for PVI providers, which will include no longer publishing a 'hard copy' pre-calculated Confirmed Indicative Budget for PVI providers in March. Instead, we will begin monthly payments based on the latest confirmed position and we will enable providers to use a ready reckoner to estimate funding. This is as set out in the autumn 2017 consultation.

d) Continue to pass through the DSG funding rate for:

- The 2 year old free entitlement. This will be £5.20 per hour and is the same rate as 2017/18. The simple universal rate of funding per hour for all types of provider, without supplement, will be retained.
- The Early Years Pupil Premium (required by Regulations)
- The Disability Access Fund (required by Regulations)

e) Continue & increase the Early Years Block's contribution to Early Years SEN Inclusion funds. Early Years Inclusion monies to be 100% funded from the Early Years Block from 1 April 2018. The 2018/19 value of the fund will be £800,000.

f) Establish a Universal Base Rate for the 3 & 4 year old offer, as required by the DfE, with this overridden for:

- Nursery Schools – with the allocation of the specific Maintained Nursery School factor, meaning that the funding rates for each nursery school (base and deprivation) will continue to be retained at their 2016/17 values.
- PVI providers and nursery classes – through the allocation of additional one off monies on a transitional / temporary basis. PVI providers and nursery classes will be funded at the same enhanced base rate value.

g) Continue the nursery school sustainability lump sum supplement using the current methodology, which now brings the 30 hours extended entitlement into the calculation.

h) Continue our current deprivation supplement within the 3&4 year old EYSFF, using the 3 year average of Index of Multiple Deprivation (IMD) data, calculated at 9.5% of EYSFF (excluding one off monies).

i) Not introduce any further supplements in 2018/19. To keep this position under review.

j) Continue to charge the Early Years Block, on a pro-rata basis, for the cost of copyright licences. The 2018/19 value is £34,374.

6.2 The Schools Forum is asked to give its **approval to the Early Years Pro-Forma for the 2018/19 financial year**, using the draft pro-forma at Document IL Appendix 5 as a guide. This pro-forma sets out in full summary the setting base rates under the full EYSFF, the mean deprivation and SEN rate and other Early Years Block funds. (BY VOTE – PRIMARY, NURSERY AND EARLY YEARS PVI REPRESENTATIVES).

For information - deprivation and SEN rates for individual providers will be confirmed once January 2018 postcode data is available to calculate updated IMD scores.

For information – a series of estimates have been made in the 2018/19 Early Years Block calculations relating to both DSG income and the cost of the entitlements (number of hours delivered). By necessity this requires end of year reconciliation and may require carry over of either an under or over spending into 2019/20.

7. Primary and Secondary Formula Funding and Pro-Forma 2018/19

Please refer to Document IL Appendix 4 (Pro-forma) and Document IM Appendix 2 (MFG option modelling). Modelling of indicative total Schools Block allocations in 2018/19 is presented in Document IL Appendices 1a, 1b, 1c, 1d and 1e.

For information - Forum Members are asked to note that the Pro-forma (Appendix 4) is set out on the basis of the adoption of a 0.4% Minimum Funding Guarantee.

7.1 The Schools Forum is asked to **agree the structure of the Primary & Secondary Funding Formula**, the detailed workings of which are set out in the Pro-Forma Document IL Appendix 4. In summary, to:

- a) 'Move to National Funding Formula' (NFF) at April 2018, thereby using the NFF announced on 14 September 2017 to calculate individual formula funding budget shares for both the primary and secondary phases. This is as set out in the autumn 2017 consultation and defined in detail in the Pro-forma.
- b) Set the value of Minimum Funding Guarantee (MFG). The Forum is asked to make a recommendation on whether either to a) set the MFG at 0.4% or to b) set the MFG at 0% (or a figure between 0% and 0.4%) with the primary phase headroom allocated to enhance the value of the SEN Funding Floor, as indicatively modelled in Appendix 2. If option b is followed, the Schools Forum must also make a recommendation on the allocation of secondary-phase headroom). Please note that the value of MFG must be the same for primary & secondary phases. Please also note that the autumn 2017 consultation proposed a 0% MFG.
- c) Where the Forum recommends option b (SEN Floor enhancement for the primary phase) the Forum is asked to formally approve the transfer of £591,424 (0.14% of the Schools Block) from the Schools Block to the High Needs Block in 2018/19. This approval is needed to enable the headroom to be spent on the SEN Funding Floor, which is a High Needs Block funding factor. It is a requirement of the Regulations. Any transfer of Schools Block headroom from the secondary phase to the High Needs Block will also require formal approval.
- d) Set the value of the Ceiling. The Forum is asked to make a recommendation to set this at + 3% per pupil, as set out in the autumn 2017 consultation, meaning that any gain in a school's or academy's core formula funding per pupil on 2017/18 will not be greater than 3%.
- e) Fully implement the £3,500 (primary), £4,800 (secondary) and £4,042 (all-through) minimums for eligible schools, discounting Building Schools for the Future and Business Rates from the calculation of these minimums. This is as set out in the autumn 2017 consultation.
- f) Continue our current formulae for the allocation of both split sites and pupil mobility. This is as set out in the autumn 2017 consultation.
- g) Continue to pass through the specific BSF DSG affordability gap values using our current method but with an adjustment to ensure that the amounts passed on to academies by the ESFA on an academic year basis are equivalent to the amounts that the Authority requires academies to pay back on a financial year basis. This is as set out in the autumn 2017 consultation.
- h) Calculate notional SEN for primary and secondary schools and academies on the basis set out in the autumn 2017 consultation (allowing the impact of national funding formula to flow into this). To benchmark our approach against that in other authorities under NFF, using the 2018/19 pro-forma information, to determine how our notional SEN calculation should develop from April 2019.

7.2 All Members to agree the value of the **DSG's contribution to the Building Schools for the Future** affordability gap for 2018/19 set at £6,969,574, which is the 2017/18 value plus an estimated 3.8% RPIX and adjusted for 7.1 g) above. This represents an increase of £361,854 on the 2017/18 value. This contribution will be split between relevant schools and academies on the same % basis as in 2017/18 (based on the school's unitary charge value). For Secondary schools and academies, this contribution is expressed as a formula factor. For Special schools and academies, this contribution is managed as a central item within the High Needs Block.

7.3 The Schools Forum is asked to give its final **approval to the Pro-Forma for the 2018/19 financial year**, using the draft pro-forma at Document IL Appendix 4 as a guide. (BY VOTE – PRIMARY AND ACADEMY; BY VOTE SECONDARY AND ACADEMY).

For Information – please note that the cost of business rates shown in the Pro-forma is still estimated and is subject to change during the year, including following the conversion of maintained schools to academy status.