

21 June 2023

## FINANCE UPDATE

### Report of the Director of Finance & Public Value and Interim Chief Officer of Children's Services

#### Recommendations

##### It is recommended that Schools Forum:

- a) Note the DSG Draft Outturn position (subject to Statement of Accounts sign off) as set out in this report.
- b) Note the surplus budget carry forwards for Schools, de-delegated, central school services and High needs as set out in Section 5, table 6
- c) Approve Early Years surplus carry forwards as set out in Section 4 and Section 5, table 6
- d) Note the Individual School Balances carry forwards as set out in Section 5, table 7
- e) Note the DSG Deficit Reserve transfer as set out in Section 5, table 8

### Dedicated Schools Grant and Schools Funding Outturn Report (2022/23)

#### Executive Summary

- The draft outturn position for the Dedicated Schools Grant (DSG) is an overspend of £11.5 million prior to transfers to the DSG Adjustment Account and ringfenced balances.
- This is made up of Individual School Balances (ISB) of £20.8 million, ringfenced balances of £6.7 million and deficit transfer to the DSG Adjustment Account of just under £39 million.
- Although an improvement of £1.7 million from month 11 position the continued demand on SEN placements within the independent sector and the delays in implementing management actions identified within the Safety Valve / Improvement Plan.
- Of the revised £10 million management action expected to be delivered in 2022/23 just under £5 million of the actions have been achieved. This is projecting a cumulative DSG deficit to March 2023 of £125.4 million which is £3.2 million over what has been included in the Safety Valve
- The Authority has been invited to join the next tranche of the Safety Valve Intervention Programme. The current management plan is being refreshed ready for submission to the DfE in July 2023.
- A SEND refresh was held during May where Senior Officers of the Local Authority as well as Education staff looked at the current safety valve plan and projects to review what is working well, not so well and what needs to change. Business cases will be developed, and project aligned with the SEND Improvement plan and improve outcomes for Devon's children.
- The increasing DSG deficit could have a considerable impact on future education budgets within the DSG as well as impacting on the financial sustainability for Devon County Council.

## 1. Schools

1.1. In March the revised DSG settlement allocation stands at £307.6 million (after recoupment for academies and direct funded places) based upon pupil numbers as at the October 2021 Schools census and January 2022 Early Years census.

**Table 1: Summary of Outturn forecast position and significant variations**

Budget projections as at Outturn	Revised Budget for year £'000	Underlying outturn forecast £'000	Management Action pending		Net Outturn forecast £'000	Forecast outturn variance £'000	Carry Forwards requested £'000	Transfer to/(from) deficit reserves £'000	Forecast Adjusted variance £'000	Analysis of outturn variance		Change from month 11	
			FSP savings o/s £'000	Non FSP action o/s £'000						Total forecast FSP savings £'000	Underlying forecast outturn variance £'000	Total Forecast FSP savings £'000	Forecast outturn variance £'000
<b>Education and Inclusion Services</b>													
Core Services	13,953	11,778	0	0	11,778	(2,175)	729	0	(1,446)	(752)	(694)	0	(278)
School Transport	34,340	42,608	0	0	42,608	8,268	0	0	8,268	0	8,268	0	(33)
Traded Services	0	(1)	0	0	(1)	(1)	33	0	32	(9)	41	0	6
<b>Total General Fund</b>	<b>48,293</b>	<b>54,385</b>	<b>0</b>	<b>0</b>	<b>54,385</b>	<b>6,092</b>	<b>762</b>	<b>0</b>	<b>6,854</b>	<b>(761)</b>	<b>7,615</b>	<b>0</b>	<b>(305)</b>
<b>DSG Funding</b>	<b>(118,250)</b>	<b>(138,387)</b>	<b>0</b>	<b>0</b>	<b>(138,387)</b>	<b>(20,137)</b>	<b>17,478</b>	<b>2,680</b>	<b>21</b>		<b>21</b>	<b>0</b>	<b>1</b>
De-delegated budgets	6,029	3,790	0	0	3,790	(2,239)	0	2,239	0	0	0	0	2
Central School Services Block	4,183	4,084	0	0	4,084	(99)	0	130	31	0	31	0	16
Early Years & Childcare Services	41,138	40,423	0	0	40,423	(715)	0	676	(39)	0	(39)	0	(39)
<b>Total DSG central budgets</b>	<b>51,350</b>	<b>48,297</b>	<b>0</b>	<b>0</b>	<b>48,297</b>	<b>(3,053)</b>	<b>0</b>	<b>3,045</b>	<b>(8)</b>	<b>0</b>	<b>(8)</b>	<b>0</b>	<b>(21)</b>
High Needs Budget	128,920	131,337	0	0	131,337	2,417	3,302	950	6,670	0	6,670	0	(1,696)
DSG High Needs 22/23 deficit budget prep	(32,225)	0	0	0	0	32,225	0	(38,908)	(6,683)	0	(6,683)	0	(38,908)
<b>Total High Needs budget</b>	<b>96,695</b>	<b>131,337</b>	<b>0</b>	<b>0</b>	<b>131,337</b>	<b>34,642</b>	<b>3,302</b>	<b>(37,957)</b>	<b>(13)</b>	<b>0</b>	<b>(13)</b>	<b>0</b>	<b>(40,604)</b>
<b>Total Dedicated Schools Grant</b>	<b>29,795</b>	<b>41,247</b>	<b>0</b>	<b>0</b>	<b>41,247</b>	<b>11,452</b>	<b>20,780</b>	<b>(32,233)</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>(40,624)</b>
<b>Total Education and Inclusion Services</b>	<b>78,088</b>	<b>95,632</b>	<b>0</b>	<b>0</b>	<b>95,632</b>	<b>17,544</b>	<b>21,542</b>	<b>(32,233)</b>	<b>6,854</b>	<b>(761)</b>	<b>7,615</b>	<b>0</b>	<b>(40,929)</b>
<b>Total</b>											<b>6,854</b>		

1.2. The working budget is inclusive of other schools grants of £41.4 million.

1.3. Carry forward balances for Individual Schools Balances totals £20.8 million. This is allocated in the Schools Block for maintained mainstream schools of £17.5 million and the High Needs Block for maintained special schools and hospital school of £3.3 million. Table 2 provides a comparison to the previous financial year balances and Table 3 provides a like for like on the carry forwards for schools remaining maintained.

**Table 2: Schools carry forward adjusted for comparison to 2021/22 (excluding Hospital school)**

	2022/23		2021/22	
		£		£
<b>B/fwd Balances</b>		<b>24,426,481</b>		<b>21,003,560</b>
Schools converted to Academies	10	(1,325,765)	5	(401,533)
Schools that have closed / merged	3	(170,012)	3	(200,287)
Schools with Decreasing Balances	71	(4,784,666)	50	(1,832,999)
	59.2%		37.6%	
Schools with Increasing Balances	49	2,370,748	83	5,857,739
	40.8%		62.4%	
<b>Carry Forward Balances</b>		<b>20,516,786</b>		<b>24,426,481</b>

**Table 3: Carry forward comparison for schools remaining maintained.**

	No of Schools	2021/22 Balances	2022/23 Balances	Movement
Nursery	2.00	7,313	(36,355)	(43,668)
Primary	106.00	(18,068,487)	(16,162,873)	1,905,613
Secondary	4.00	(1,795,690)	(1,278,210)	517,480
Special	8.00	(3,073,841)	(3,039,348)	34,492
Hospital School	1.00	(253,000)	(263,000)	(10,000)
	<b>120.00</b>	<b>(23,183,704)</b>	<b>(20,779,786)</b>	<b>2,403,918</b>

## 2. DSG Deficit Management Plan

**Table 4: DSG Adjustment Account**

	£'000
DSG Adjustment Account	86,529
DSG High Needs 22/23 deficit	38,908
<b>Total DSG Deficit Reserve</b>	<b>125,437</b>

- 2.1. The DSG Adjustment Account, which shows the cumulative DSG Deficit as per government guidance, has risen to £125.4 million at the end of 2022/23. This is due to the funding pressure identified of £38.9 million and after management actions of just under £5 million.
- 2.2. As of 19 May the DfE have confirmed that no capital redirection will be given to any authority and have invited Devon to enter into discussions with them for tranche 4 of the Safety Valve Intervention Programme.
- 2.3. This gives the authority the opportunity to update the management plan to reflect the current in year pressures and revisit workstreams in line with the SEND Improvement Plan. The outcomes of the week long event are to be discussed with Senior Leadership Team (SLT) and Gold Command to progress the actions further.

### 3. High Needs

**Table 5: Summary of High Needs budgets and forecast position as at Outturn**

	Final Approved Budget £'000	Net Spend £'000	Variations (under)/over £'000	Grants c/fwds in 2022/23 £'000	DSG Adjustment Account £'000	Final Outturn variance £'000
Alternative Provision	3,659	3,994	335	0	0	335
Children in Care and Exclusions	1,758	1,757	(1)	0	0	(1)
Improved Outcomes Disadvantaged Children	1,614	1,411	(203)	0	0	(203)
Inclusion	211	211	0	0	0	0
Nursery Plus	1,164	1,203	39	0	0	39
Safeguarding Every Learner	203	213	10	0	0	10
SEN Mainstream	22,688	24,511	1,823	0	27	1,850
FE Colleges	3,410	3,399	(11)	0	0	(11)
SEN Services	933	921	(12)	0	0	(12)
SEN 100 Project	969	46	(923)	0	923	0
Maintained & Academy Special Schools	39,745	38,017	(1,728)	3,039	0	1,311
Hospital Education Services	827	564	(263)	263	0	0
Recoupment	1,877	1,241	(636)	0	0	(636)
Other Special School Fees	47,625	52,100	4,475	0	0	4,475
Support Centre Funding	2,237	1,750	(487)	0	0	(487)
<b>Total High Needs Funding</b>	<b>128,920</b>	<b>131,338</b>	<b>2,418</b>	<b>3,302</b>	<b>950</b>	<b>6,670</b>
DSG High Needs 22/23 deficit budget prep	(32,225)	0	32,225		(38,908)	(6,683)
<b>Total High Needs budget</b>	<b>96,695</b>	<b>131,338</b>	<b>34,643</b>	<b>3,302</b>	<b>(37,958)</b>	<b>(13)</b>

3.1. Cost and volume variances are shown in Appendix A

#### SEN Mainstream

- 3.2. Mainstream EHCPs (pre-16) are reporting an overspend of £1.6 million after achieving Management Action savings of £260,000 compared to a budgeted £467,000. Overall EHCP numbers were 165 lower than the budgeted average at 3,307.
- 3.3. Children Educated Other than at School is reporting a combined overspend of £576,000 and includes Home Educated Personalised budgets and Tutoring Specialist provision. The Tutoring Specialist Provision has seen the number of pupils now being supported at 186 compared to 105 budgeted whilst the average cost has reduced by £154 per placement.
- 3.4. SEN Therapy is reporting an underspend of £339,000; this is in relation to reduced forecast for direct therapy support costs of £252,000 and the Multi-Sensory Impairment (MSI) contract net saving of £86,000 due to the number of hours children have been supported in this financial year.

#### Maintained and Academy Special Schools

- 3.5. The average numbers on roll including Plus Packages and Exceeded places are forecast at 1,665 (vs 1,637 budgeted). Plus Packages and Exceeded places are 31 above budget resulting in an overspend of £398,000, however this has been offset by a reduction in top up of 13 places and a saving of £152,000.
- 3.6. Place funding has been reduced by 14 due to capacity limitations at Southbrook and ACE Tiverton resulting in savings of £157,000. A review of residential funding has resulted in a reduction at Orchard Manor, whilst there is a rise at Marland residential school for additional staffing, seeing a net saving of £190,000.

- 3.7. A further overspend of £1.3 million is a result of the management actions not being achievable. £830,000 due to the reduced number of children being supported within the SEN 100 special schools project; £353,000 from not enabling more complex support requirements within mainstream or special settings and £184,000 from the delay in appointing the education key workers posts.
- 3.8. This has been partly offset by an overachievement of the Outreach Support of nearly £100,000.

### **Recoupment**

- 3.9. There has been a reduction in costs of £636,000 due to the net movement in Other Local Authority recoupment and correction to Other Special Schools Fees for Somerset Independent exports.

### **Other Special Schools Fees**

- 3.10. The Other Special Schools budget included Safety Valve Management Action of £8.1 million of which £3.9 million has been achieved in this financial year. £4.2 million has not been achieved in this financial year and relates to;
- £1.4 million current hold on additional resource bases which were due to open in Sept.
  - £133,000 Post 16 cessation of 3–5-year placements in the summer term, management action assumed 73 placements would end in July 2022 of which 58 have been identified.
  - £1.6 million Transition to Adulthood savings will not be realised in this financial year.
  - £630,000 Outreach Support – Special Schools, reduction in the number of children being supported
  - £359,000 Special School capacity – slippage in places planned at Lampard and ACE Tiverton.
  - This has been partly offset by an overachievement of the Outreach Support of (£113,000).
- 3.11. A commissioning group is currently being set up with officers across the authority who have expertise in commissioning contracts to review the independent special school fees to ensure we are receiving value for money and that fees are in line with the EHCP of the young person placed at the school.
- 3.12. All spend is currently being reviewed within Other Special Schools to mitigate the growing demand in this sector with forward planning of placements for the academic year 2023/24.

## **4. Early Years**

- 4.1. The Early Years Block has an underspend of £552,000 after funding the small Nursery Plus overspend (High Needs Block) and recognising £124,000 for the ring-fenced Early Years Pupil Premium grant.
- 4.2. The underspend is because of lower than budgeted % of take up and after adjusting for the anticipated reduction to funding for the period September – March, based on January 2023 census and which will be adjusted for in the July settlement.
- 4.3. In recognition of the particular pressures that are likely at point of transition and due to national outcomes a carry forward is requested to focus on supporting schools with transition and improving outcomes for children who are in receipt of Early Years Pupil Premium.
- 4.4. A request to allow carry forward of Early Years block underspend £552,000 to support the SEND improvement plan through targeted funding as set out above. Outcomes expected would be:
- reduced demand for EHCP
  - Improved transition outcomes for pupils with EHCPs/SEN support.
  - Support and invest in Early Years Complex Needs and Nursery Plus services

- 4.5. A request to carry forward Early Years Pupil Premium of £124,000 to support traded capacity to create a Champion role for specific schools with an identified need. Also, to extend the Speech and Language support delivered by Action for Children further whilst the children’s centre offer is reviewed and the roll of family hubs in Devon is agreed.

## 5. Carry Forwards

- 5.1. The total DSG is an overspend of £11.5 million. This is made up of ringfenced carry forwards of £6.7 million, Individual school balances of £20.8 million, and the DSG Deficit in year of just over £38.9 million. The tables below set out each of these elements.
- 5.2. The carry forward requests have been identified as part of the year end process and confirm the balances that were agreed, in principle, previously at Schools Forum.

**Table 6: Surplus budget carry forward requests**

Budget Line	Amount £'000	Notes
Growth Fund	2,480	Rolled forward as 0.5% contribution to HNB (DEF/23/04 minute 79, 18 Jan 2023)
	200	Rolled forward to fund ongoing growth fund demand
<b>Total Schools Block Provision</b>	<b>2,680</b>	
Schools and DSG Contingency	1,125	Rolled forward to fund contingency agreements in 2022/23 onwards
	640	Rolled to fund School Effectiveness Team (DEF/23/01 minute 76, 18 Jan 2023)
Maternity	144	Rolled forward to fund ongoing maternity fund
De-delegated	330	Rolled forward balances on de-delegated budgets
<b>Total De-delegated budgets</b>	<b>2,239</b>	
MFEP and Mental Health	130	Ringfenced carry forwards to 2023/24
<b>Total Central School Services</b>	<b>130</b>	
SEN 100 Projects	950	Rolled forward to fund SEND 100 projects
<b>Total High Needs</b>	<b>950</b>	
Early Years – Pupil Premium	124	Ringfenced grant
Early Years	552	Rolled forward to 2023/24 as set out in Section 4
<b>Total Early Years</b>	<b>676</b>	
<b>Total Carry forward requested</b>	<b>6,675</b>	

- 5.3. Changes from the initial requests in March are as follows:
- Schools and DSG Contingency saw a further £575,000 request as funding not released within the 2022/23 financial year through FIPS.
  - De-delegated budgets saw additional requests of £330,000 relating to Copyrights and Licences, Trade Unions and Specialist Services
  - Central School Services saw requests of £130,000 for MFEP and Mental Health.
  - Early Years saw an additional £576,000 - £24,000 Pupil Premium and £552,000 because of lower than budgeted % of take up and after adjusting for the anticipated reduction to funding for the period September – March, based on January 2023 census.
- 5.4. The maintained nursery, primary, secondary and special school balances along with the Hospital Education will be automatically carried forward to 2022/23 in individual budgets. The balances have been set out in the table below.

**Table 7: Individual School Balances carry forward**

Budget Line	Amount £'000	Notes
Mainstream School balances	17,478	Automatically carried forward as Individual School budgets
Special School Balances	3,039	
Hospital Education	263	
<b>Total Individual School Balances</b>	<b>20,780</b>	

- 5.5. In line with DfE guidance set out within the statutory instrument the DSG Deficit Reserve will see a further £38.9 million added for 2022/23 bringing the cumulative DSG Deficit Reserve to just over £125.4 million to the 31 March 2022.

**Table 8: DSG Deficit Reserve transfer**

Budget Line	Amount £'000	Notes
DSG Deficit Reserve as at 31 March 2021	(86,529)	Deficit Balance of DSG funding pressure to be allocated to DSG Adjustment Account
HNB Deficit in 2022/23	(38,908)	
<b>Total DSG Deficit Reserve</b>	<b>(125,437)</b>	

## 6. Risks

- 6.1. Changes in Senior Leadership - both within the Service and wider authority could see delays, advances or change in direction to current plans identified.
- 6.2. SEN placements continue to cause increase in the demand on the High Needs Block. Support from schools to take action to mitigate the growing demand and reduce the call on independent placements is necessary to ensure that we remain within the funding envelope received.
- 6.3. Recruitment and Retention - SEN 0-25 team have had 31 posts been agreed since 2021/22, however it has been difficult to recruit and retain these staff. Currently some of these vacancies are being met by agency staff, but this is insufficient for the demands being seen by the service.
- 6.4. Rising costs in fuel and energy may well result in additional charges being passported onto the local authority through higher independent placement costs.
- 6.5. Management actions delayed through increased volumes of requests and placements; new high-cost placements moving into the area.
- 6.6. Inclusion in the Safety Valve programme delayed raising uncertainty on ability to achieve outcomes for the children and reduce the overall pressure on the council budget should the deficit form part of the accounts in March 2026.
- 6.7. Quality data being held by the service needs to be made readily available to enable trend analysis and tracking of those placements that have an impact on the Management Plan.
- 6.8. Continued stakeholder involvement is key. There is a need to ensure engagement from other directorates of the authority, Members, Health, Schools and the other providers to ensure the mitigation of the identified workstream / projects being achieved. In doing so will increase the children and young people being supported within mainstream settings, whilst reducing the demand currently being seen within the independent sector and stemming the number of EHCPs being required.

## 7. Recommendations

### Schools Forum to

- a. Note the DSG Outturn position (subject to Statement of Accounts sign off) as set out in this paper.  
**All to Note**
- b. Note the surplus budget carry forwards for Schools, de-delegated, central school services and High needs as set out in Section 5, table 6  
**All to Note**
- c. Approve Early Years surplus carry forwards as set out in Section 4 and Section 5, table 6  
**All to Vote**
- d. Note the Individual School Balances carry forwards as set out in Section 5, table 7  
**All to Note**
- e. Note the DSG Deficit Reserve transfer as set out in Section 5, table 8  
**All to Note**

**Angie Sinclair**  
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Education & Health Care Plans – Cost and Volume Analysis

High Needs EHCP Analysis	No of FYE Pupils				Budget 22/23	Forecast outturn	Variation		Budgeted Unit cost	Forecast Unit cost	Variation	Month 12			Month 11		Change to Mth 11		Month 11 No of FTE Pupils	Change to Mth 11 Pupils
	Budgeted 22/23	Month 12	Variation	%			£'000	£'000				£'000	%	£	£	£	Price Var £'000	Vol Var £'000		
Top ups	150	138	(12)	(8.7%)	1,943	1,841	(102)	(5.2%)	12,953	12,956	3	0	(155)	(155)	197	(78)	(196)	(78)	144	(6)
Medical Planned Places	90	90	0	0.0%	1,620	1,620	0	0.0%	18,000	18,000	0	0	0	0	0	0	0	0	90	0
Medical Planned Additional	39	33	(6)	(18.2%)	721	582	(139)	(19.3%)	18,487	17,636	(851)	(28)	(111)	(139)	(0)	(111)	(28)	0	33	0
AP WAVE Special Commission	13	30	17	56.7%	75	274	199	265.3%	5,761	9,133	3,372	101	98	199	75	75	26	23	26	4
AP Other [Non-WAVE]	92	151	59	39.1%	268	1,367	1,099	410.1%	2,913	9,053	6,140	927	172	1,099	601	151	327	20	144	7
<b>Alternative Provision</b>	<b>384</b>	<b>442</b>	<b>58</b>	<b>13.1%</b>	<b>4,627</b>	<b>5,684</b>	<b>1,057</b>	<b>22.8%</b>	<b>58,115</b>	<b>66,779</b>	<b>8,664</b>	<b>1,001</b>	<b>3</b>	<b>1,004</b>	<b>872</b>	<b>38</b>	<b>128</b>	<b>(34)</b>	<b>437</b>	<b>5</b>
Personalised Packages	91	89	(2)	(2.1%)	1,324	1,244	(80)	(6.0%)	14,577	13,978	(599)	(53)	(27)	(80)	60	(27)	(113)	0	89	0
Home Tutoring	105	186	81	43.5%	868	1,509	641	73.8%	8,267	8,113	(154)	(29)	670	641	(78)	752	50	(83)	196	(10)
<b>Educated Other than at School</b>	<b>196</b>	<b>275</b>	<b>79</b>	<b>28.8%</b>	<b>2,192</b>	<b>2,753</b>	<b>561</b>	<b>25.6%</b>	<b>22,843</b>	<b>22,090</b>	<b>(753)</b>	<b>(82)</b>	<b>643</b>	<b>561</b>	<b>(19)</b>	<b>726</b>	<b>(63)</b>	<b>(83)</b>	<b>285</b>	<b>(10)</b>
Mainstream Provision (pre 16)	2,593	2,425	(168)	(6.9%)	8,862	8,337	(525)	(5.9%)	3,418	3,438	20	49	(574)	(525)	41	(608)	8	34	2,415	10
Mainstream Provision (pre 16) Plus Packages	879	882	3	0.3%	9,342	9,474	132	1.4%	10,628	10,744	116	102	32	134	94	11	8	21	880	2
<b>Mainstream</b>	<b>3,472</b>	<b>3,307</b>	<b>(165)</b>	<b>(5.0%)</b>	<b>18,204</b>	<b>17,811</b>	<b>(393)</b>	<b>(2.2%)</b>	<b>14,046</b>	<b>14,182</b>	<b>136</b>	<b>151</b>	<b>(542)</b>	<b>(391)</b>	<b>136</b>	<b>(598)</b>	<b>16</b>	<b>55</b>	<b>3,295</b>	<b>12</b>
<b>Further Education</b>	<b>785</b>	<b>784</b>	<b>(1)</b>	<b>(0.1%)</b>	<b>3,338</b>	<b>3,399</b>	<b>61</b>	<b>1.8%</b>	<b>4,252</b>	<b>4,335</b>	<b>83</b>	<b>65</b>	<b>(4)</b>	<b>61</b>	<b>60</b>	<b>0</b>	<b>5</b>	<b>(4)</b>	<b>785</b>	<b>(1)</b>
Top Ups	1,611	1,598	(13)	(0.8%)	20,676	20,524	(152)	(0.7%)	12,838	12,843	5	8	(160)	(152)	11	(145)	(3)	(15)	1,599	(1)
Exceeded Places	0	12	12	100.0%	0	123	123	100.0%	10,000	10,000	0	0	123	123	0	122	0	1	12	0
Plus Packages	26	44	18	41.2%	372	648	276	74.1%	14,308	14,636	328	15	261	276	10	249	5	12	43	1
<b>Maintained &amp; Academy Special Schools</b>	<b>1,637</b>	<b>1,655</b>	<b>18</b>	<b>1.1%</b>	<b>21,048</b>	<b>21,294</b>	<b>246</b>	<b>1.2%</b>	<b>37,145</b>	<b>37,479</b>	<b>334</b>	<b>23</b>	<b>223</b>	<b>246</b>	<b>21</b>	<b>225</b>	<b>2</b>	<b>(2)</b>	<b>1,655</b>	<b>(0)</b>
Sole Funded	1,115	1,125	10	0.9%	52,326	53,851	1,525	2.9%	46,413	49,153	2,740	3,083	472	3,555	3,025	499	58	(27)	1,126	(1)
Joint Funded	23	19	(4)	(21.6%)	2,736	1,879	(857)	(31.3%)	131,109	121,909	(9,200)	(174)	(535)	(709)	(368)	(547)	193	12	19	0
Adults	12	5	(7)	(143.9%)	633	297	(336)	(53.1%)	63,406	118,687	55,281	272	(449)	(177)	198	(449)	74	0	5	0
Virtual School	2	0	(2)	(100.0%)	20	0	(20)	(100.0%)	10,000	10,000	0	0	(20)	(20)	0	(18)	0	(2)	0	(0)
<b>Independent Special Schools</b>	<b>1,152</b>	<b>1,149</b>	<b>(3)</b>	<b>(0.3%)</b>	<b>55,715</b>	<b>56,027</b>	<b>312</b>	<b>(5.9%)</b>	<b>250,928</b>	<b>299,749</b>	<b>48,821</b>	<b>3,181</b>	<b>(532)</b>	<b>2,649</b>	<b>2,856</b>	<b>(515)</b>	<b>325</b>	<b>(17)</b>	<b>1,150</b>	<b>(1)</b>
<b>Resource Bases (Topup)</b>	<b>133</b>	<b>77</b>	<b>(56)</b>	<b>(72.2%)</b>	<b>933</b>	<b>813</b>	<b>(120)</b>	<b>(12.9%)</b>	<b>6,998</b>	<b>10,502</b>	<b>3,504</b>	<b>271</b>	<b>(391)</b>	<b>(120)</b>	<b>271</b>	<b>(387)</b>	<b>0</b>	<b>(4)</b>	<b>78</b>	<b>(1)</b>
<b>Reported Forecast Outturn 2022/23</b>	<b>7,625</b>	<b>7,612</b>	<b>(14)</b>	<b>(0.2%)</b>	<b>105,124</b>	<b>106,968</b>	<b>1,844</b>	<b>1.8%</b>				<b>4,339</b>	<b>(209)</b>	<b>4,130</b>	<b>3,926</b>	<b>(124)</b>			<b>7,607</b>	<b>5</b>