

## Manchester City Council Report for Resolution

**Report to:** Schools Forum

**Subject:** Dedicated Schools Grant 2019/20 update

**Report of:** Head of Finance for Adult Services Directorate and Children's Services Directorate.

---

### Summary

Dedicated School Funding will still be provided in two stages: first, the government provides the grant to a local authority, and then the authority distributes the grant to the local educational establishments in 2018/19 and 2019/20.

This report provides an update on the 2019/20 Dedicated School Grant (DSG) estimate.

This report also seeks a number of key decisions from maintained school sector representatives. Schools Finance Regulations has set out that certain amounts can be deducted from maintained school budgets with the approval of sector representatives at Schools Forum.

### Recommendations

Forum is asked to note and comment on:

- 2019/20 DSG estimate allocation
- Increase 0.5% on the pupil led element of the Schools Block allocation
- Note reduction in the Growth Fund
- The Local Authority intention to decide if it intends transfer from schools to high needs block by 19th January. By January's Forum more will be known about DSG settlement: level of headroom (if any), outcome of school balances review and current DSG grant pressures.

In accordance with the Forum powers, maintained school primary and secondary school members on a phase basis are asked to approve de-delegation for the following item:

- Trade Union Duties (£254k which at current pupil levels equates to £5.84 per school aged pupil – para 5.3)
- Education Services Grant General Duties (£500k which at current pupil levels equates to £11.52 per school aged pupil – para 5.5).
- Free School Meal checking software (£38k which at current pupil number equates to £0.88 per school aged pupil – para 5.7).

**Contact Officers:**

Name: Reena Vandhna Kohli  
Position: Directorate Finance Lead  
Telephone: 0161 234 4235  
E-mail: r.kohli@manchester.gov.uk

Name: Anne Summerfield  
Position: Principal Finance Lead - Schools  
Telephone: 0161 234 1463  
E-mail: a.summerfield@manchester.gov.uk

Name: Kirsty Cooper  
Position: Senior Finance Manager  
Telephone: 0161 234 1467  
E-mail: k.cooper@manchester.gov.uk

**Background documents (available for public inspection):**

The following documents disclose important facts on which the report is based and have been relied upon in preparing the report. Copies of the background documents are available up to 4 years after the date of the meeting. If you would like a copy please contact one of the contact officers above.

## 1. INTRODUCTION

- 1.1 DSG funding is provided in two stages: first, the government provides the grant to a local authority, and then the authority distributes the grant to the local educational establishments. This report provides 2018/19 grant estimates per block.
- 1.2 From 2018/19 onwards DSG is made up of four blocks: schools block, early years block, high needs block and central services schools block. In order to set a balanced budget early in 2019 the Local Authority has consulted Forum and schools on transfer of up to 0.5% from the schools block to the high needs block.

## 2. DEDICATED SCHOOL GRANT 2019/20

- 2.1 The government has published indicative funding for the DSG Schools, central Services and high needs blocks based on October 2017 census data, this will be updated for October 2018 data in December 2018.

**Table one: Dedicated Schools Grant current and estimated grant**

|                                    | <b>Schools<br/>£000</b> | <b>High Needs<br/>£000</b> | <b>Central<br/>Schools<br/>Services Block<br/>£000</b> |
|------------------------------------|-------------------------|----------------------------|--|
| 2019/20 LA<br>estimated allocation | 400,375                 | 74,727                     | 3,949  |
| 2018/19                            | 398,470                 | 73,482                     | 3,989  |
| <b>Difference</b>                  | <b>1,905</b>            | <b>1,245</b>               | <b>(40)</b>  |

- 2.2 There is an anticipated change in the DSG blocks allocation between 2018/19 baseline and 2019/20 of £3.11m. This is a result of pupil growth attracting additional funding to the City, 0.5% increase in pupil elements of the national funding schools block formula and change in the allocation of the Local Authority growth fund from the DfE.
- 2.4 The provisional early years block will be notified to the Local Authority in December 2018.
- ## 3. 2019/20 DEDICATED SCHOOLS GRANT BUDGET PLANNING
- 3.1 **Schools block** – Due to uncertainties around the timing and values to be applied to the NFF 2020/21 onwards, Manchester’s schools and Schools Forum have previously recommended that Manchester does not move to the National Funding values in 2019/20.
- 3.2 The Local Authority is seeking permission from maintained school members

as to whether the Local Authority continues to hold budgets for Trade Union facilities management, former Education Services Grant general duties and Free School Meal Checking Software.

- 3.3 **Central school services block** – decision and composition of the block is outlined in agenda item 5.
- 3.4 **Early years** - At present the Local Authority is not planning to change the hourly rate for the 2, 3 and 4 year old offers.
- 3.5 **High needs** - The Local Authority is not seeking to change the high needs block funding formula for schools or specialist providers. However, it is not anticipated the high needs block grant will sufficiently meet all of the demand in the high needs block. Given this the Local Authority is continuing to review high needs budgets in order to create the capacity for additional high needs places and to manage other high needs block pressures. As discussed in agenda item 6 the Local Authority is also considering up to 0.5% transfer from the schools block to high needs block.

#### 4. MANCHESTER'S SCHOOLS BLOCK ALLOCATION

- 4.1 The DfE September 2017 and August 2018 announcements confirmed that in terms of a local authority allocation:
- At least a 0.5% increase in per pupil amount, not including school or site elements for each school in 2018/19;
  - At least £3,500 per pupil for each primary school and £4,800 per pupil for each secondary
  - The overall schools' block funding provided to local authorities is ring-fenced, with some limited flexibility to transfer up to 0.5% out of the schools block to any other block subject to Schools' Forum approval.
  - The growth fund allocation will change in 2019/20 from a historical allocation to a new formulaic method based on lagged growth data - Local Authorities will receive the higher of the new formula or protected level of funding.

**Table two: Schools block 2018/19 and 2019/20 estimate**

|                                   | <b>2018/19<br/>(actual)</b> | <b>2019/20<br/>LA Est.</b> |
|-----------------------------------|-----------------------------|----------------------------|
|                                   | £                           | £                          |
| Formula Factors                   | £384,585,762                | £387,703,210               |
| Premises<br>/mobility             | £4,501,978                  | £5,281,580                 |
| Growth                            | 9,382,807                   | 7,390,455                  |
| <b>Total</b>                      | <b>£398,470,548</b>         | <b>£400,375,245</b>        |
| Percentage change from<br>2018/19 |                             | 0.5%                       |

- 4.2 School Forum members are asked to note that indicative budget information by the DfE only provides comparisons of funding under different formulae and is not an indication of what an individual school will receive in 2019/20 - the final DSG will differ from that modelled due to changes in pupil numbers and underlying data. The data on which the formulae are calculated will be updated to October 2018 data.

**Table three: Local Formula Values and National Funding Formula**

| Primary  | LA 18/19    | NFF                                       | Diff +/- |
|--|-------------|---|----------|
| Basic Amount   | £3,136      | £2,746.99                                 | -£373.01 |
| Free Schools Meals (Ever 6 FSM)  | £496        | £540                                      | £47      |
| Pupils Claiming Free School Meals  | 0           | £440                                      | £440     |
| IDACI Band F - Score 0.2 - 0.25  | £297        | £200                                      | -£96     |
| IDACI Band E - Score 0.25 - 0.3  | £355        | £240                                      | -£113    |
| IDACI Band D - Score 0.3 - 0.35  | £385        | £360                                      | -£23     |
| IDACI Band C - Score 0.35 - 0.4  | £437        | £390                                      | -£45     |
| IDACI Band B - Score 0.4 - 0.5   | £490        | £420                                      | -£68     |
| IDACI Band A - Score 0.5 – 1   | £573        | £575                                      | £5       |
| Pupils with low prior attainment   | £1,315      | £1,050                                    | -£258    |
| EAL for first 3 years in a school  | £382        | £515                                      | £135.00  |
| Pupil Mobility - Pupils starting school outside normal entry dates (where above 10% of NOR)* | £529        | £526<br>2018/19 at historical value       | 0        |
| Lump Sum   | £155,000    | £110,000                                  | -£45,000 |
| Split Sites*   | £45,000     | £17,796<br>2018/19 at historical values - | 0        |
| Business Rates*  | Actual cost | Actual cost                               | 0        |

| <b>Secondary</b>   | <b>LA 18/19</b> | <b>NFF</b>                                | <b>Diff +/-</b> |
|--|-----------------|---|-----------------|
| Key Stage 3  | £4,151          | £3,863                                    | -£267           |
| Key Stage 4  | £4,769          | £4,386                                    | -£359           |
| Free Schools Meals (FSM6)  | £475            | £785                                      | £312            |
| Pupils Claiming FSM  | £0              | £440                                      | £493            |
| IDACI Band F - Score 0.2 - 0.25  | £143            | £290                                      | £148            |
| IDACI Band E - Score 0.25 - 0.3  | £200            | £390                                      | £191            |
| IDACI Band D - Score 0.3 - 0.35  | £236            | £515                                      | £280            |
| IDACI Band C - Score 0.35 - 0.4  | £377            | £560                                      | £185            |
| IDACI Band B - Score 0.4 - 0.5   | £441            | £600                                      | £161            |
| IDACI Band A - Score 0.5 – 1   | £501            | £810                                      | £311            |
| Pupils with low prior attainment   | £2,815          | £1,550                                    | -£1,251         |
| EAL for first 3 years in a school  | £2,074          | £1,385                                    | -£679           |
| Pupil Mobility - Pupils starting school outside normal entry dates (where above 10% of NOR)* | £1,507          | 2018/19 at historical value<br>-          | 0               |
| Lump Sum   | £155,000        | £110,000                                  | -£45,000        |
| Split Sites*   | £45,000         | £17,796<br>2018/19 at historical values - | 0               |
| Business Rates*  | Actual cost     | Actual cost                               | 0               |

4.3 The scope of NFF does not yet cover all factors. There are currently no NFF solutions for the allocation of funding for the following:

- Pupil Mobility - will continue to be funded on the same basis, local formula values are provided in table one of this report.
- Business rates - will continue to be funded on the same basis as current arrangements, at actual cost
- Split sites - will continue to be funded on the same basis, local formula values are provided in table one of this report.
- Exceptional Site Factors - set at actual costs.

4.4 It is felt that applying the local formula in 2018/19 and 2019/20 could position

Manchester schools with higher level of protection prior full implementation to National Funding Formula **sometime after** 2020/21.

- 4.5 However, the risk with retaining a local formula is that a higher level of turbulence could be expected in the year when funding moves to full implementation of the NFF. The current funding system has for a number of years included a funding guarantee that smooths out large gains or losses on a per pupil basis, the minimum funding guarantee. It is therefore foreseeable that the transition to NFF may also incorporate a similar guarantee in order to prevent sharp cliff edges in funding at individual school level.
- 4.6 Manchester's formula factors and rates have been developed following consultation with local schools and Manchester's Schools Forum. They reflect local decisions and priorities within the national funding framework, for example, inclusion of mobility funding factor.

### **Minimum Funding Guarantee level**

- 4.7 Local Authorities are able to provide for a per pupil protection, Minimum Funding Guarantee (MFG) calculation in their formula of between 0.5% to - 1.5%; amounts aside this would need separate approval from the Secretary of State. It is also permissible to limit gains under capping arrangements; capping to be no greater than the amount of MFG.
- 4.8 The Council proposes to minimise a negative MFG, setting the MFG as near to 0% as possible, subject to final affordability. This will be confirmed once the cost of formula funding using the October 2018 Census dataset is known and funding settlement is received in late December. The Council will seek to reduce turbulence and will ask Schools Forum to make a recommendation on this matter in January 2019.

### **Potential Block Transfer**

- 4.9 In 2019/20 the Local Authority is seeking to transfer up to 0.5% of their schools block to the high needs block to cover cost pressures. An exceptional application can be made to the Secretary of State where the Forum opposes the transfer or where a higher transfer than 0.5% of the schools block is needed. High needs block pressures and plans to manage them were set out in agenda item 5 of the September 2018 Schools Forum meeting.

### **Headroom**

- 4.10 In 2016/17, 2017/18 and 2018/19 Manchester had £2.3m, £0.66m and £332k of unallocated budget, known as 'headroom' respectively, which is the balance of funding between the DSG allocation and the amount required to fund individual school budgets and other commitments.
- 4.11 Due to high needs block pressures Forum is asked to consider the allocation of headroom, should it arise once the settlement which is scheduled for late December 2018.

### **Initial Schools Block Modelling**

- 4.12 The Local Authority has undertaken initial modelling to manage the impact of the 0.5% pupil related increase in from the DfE, growth fund reduction and potential schools to high needs block transfer. Forty eight scenario's have been modelled and analysed, please see appendix one.
- 4.13 Estimated pupil numbers have been used to determine anticipated funding and scenarios will change based on the updated October 2018 census data.
- 4.14 The modelling uses the factors available through the Local Authority Funding Formula (i.e. AWPU, deprivation, lump sum, MFG protection) to deliver the estimated funding that will be available to schools block after the transfer.
- 4.15 If the schools block transfer to the high need block is not applied then the pupil led elements in table three would be increased by 0.5% or by the percentage that is not transferred, i.e. if 0.25% was transferred of the per pupil elements, the remaining would be uplifted by 0.25% within the schools block.
- 4.16 The Local Authority will need to decide if it intends to transfer from schools to high needs block by the 19<sup>th</sup> January. By January's Forum more will be known about DSG settlement, level of headroom (if any), outcome of school balances review and current DSG grant pressures.

### **SCHOOLS BLOCK DE-DELEGATION**

- 5.1 Schools Finance Regulations set out that certain amounts can be deducted from maintained school budgets with the approval of sector representatives at Schools Forum. Most of the items concerned were previously centrally top-sliced so that the funding was not included in the total available for distribution by formula. The "de-delegation" approach means that the deductions occur after the formula has run and individual schools can see the cost of each element to their budget share.
- 5.2 The LA is seeking the Forum (primary and secondary representatives only) approval to de-delegate the following budget in respect of maintained primary and secondary schools only.

### **Trade Union Facility Arrangements**

- 5.3 Facilities time is provided for specific Trade Unions representatives to represent staff in other schools and academies where required and cover for these representatives are reimbursed to the employing school through this budget. This covers the support of staff at all levels of seniority and includes representatives for a range of teaching and support staff from Trade Unions. Based on current academy conversions and estimated October pupil numbers, this equates to a budget of £254k, which equates to approximately £5.84 per pupil.



- 5.4 The Union also offer this service on a traded basis to academies, special and nursery schools, Currently 19 academies and 3 specials schools purchase this SLA, this generates just over £67k. Currently the TU facility arrangements budget is projected to balance. Primary and Secondary School Forum members are asked to approve the de-delegation of the Trade Union budget; approval is required at a phase level.

### **Education Services general duties for maintained schools**

- 5.5 It is proposed that £0.5m is held by the Local Authority to cover statutory general duties which were previously covered through general element of ESG. Table 4 provides an outline of the contribution to current general rate ESG funded budgets. Based on current academy conversions and estimated October 18 pupil numbers, this equates to a budget of £500k, which equates to approximately £11.52 per pupil.

### **Free School Meal Checking Software**

- 5.6 Manchester maintained schools were given the Online Free School Meals system. This is a Capita online system that is maintained by the school, and checks a pupil's eligibility to free school meals. It can be used by the parents directly, or schools can collect information from the parents and complete on their behalf. The system is not linked to Capita SIMS, so FSM eligibility still needs to be entered on SIMS. The Online FSM system should help schools to maximise funding through DSG and Pupil Premium, and may identify additional eligible pupils.
- 5.7 In order to secure a significant discount on the software the Local Authority has purchased the licenses on the basis of a three year deal. The cost of these licenses is £38k per annum. At this stage this is estimated to be £0.88 per pupil, but is subject to DfE confirmation of the October 2018 census.

**Table Four: Former Education Services grant duties**

| <b>General former Education Services Grant Duties</b>  | <b>£000</b> |  |
|--|-------------|--|
| <b>Human Resources</b><br>advice to maintained schools on the management of staff, pay alterations, conditions of service and composition/organisation of staff, determination of conditions of service for nonteaching staff, appointment or dismissal of employee function | 61          | Contribution to cost of Schools Humans Resources Manager post.                             |
| <b>Governor Support</b><br>Advice to maintained schools around appointment of governors  | 68          | Contribution to Governor Support Team (not funded from other sources of education funding) |

|  |            |  |
|--|------------|--|
| <b>Quality Assurance</b>   | 205        | Contribution to cost of Quality Assurance posts.<br>Audit moderation of assessments for National Curriculum monitoring |
| <b>Attendance</b>  | 116        | Contribution to cost of Attendance posts and software  |
| <b>Asset Management</b><br>General landlord duties for all maintained schools.<br>General health and safety duty as an employer for employees and others who may be affected (Health and Safety at Work etc Act 1974). | 50         | Contribution to cost of Asset Management post.   |
| <b>Total</b>   | <b>500</b> |  |

## 6. CONCLUSION AND RECOMMENDATIONS

6.1 Forum is asked to note and comment on:

- 2019/20 DSG estimate allocation
- Increase 0.5% on the pupil led element of the Schools Block allocation
- Note reduction in the Growth Fund
- The Local Authority intention to decide if it intends transfer from schools to high needs block by 19th January. By January's Forum more will be known about DSG settlement: level of headroom (if any), outcome of school balances review and current DSG grant pressures.

6.2 In accordance with the Forum powers, maintained school primary and secondary school members on a phase basis are asked to approve de-delegation for the following item:

- Trade Union Duties (£254k which at current pupil levels equates to £5.84 per school aged pupil – para 5.3)
- Education Services Grant General Duties (£500k which at current pupil levels equates to £11.52 per school aged pupil – para 5.5).
- Free School Meal checking software (£38k which at current pupil number equates to £0.88 per school aged pupil – para 5.7).

Appendix one: Schools Block Scenario analysis

**Including the 0.5% transfer**

|             | Pupil Led |      | Lump Sum |       |       | MFG  |      |        |       | Capping factor |      |       |      | (Shortfall) / Surplus | NOTES                                    |
|-------------|-----------|------|----------|-------|-------|------|------|--------|-------|----------------|------|-------|------|-----------------------|--|
|             | 0.0%      | 0.5% | £155k    | £110k | £130k | 0.0% | 0.5% | -0.25% | -0.5% | 4.0%           | 0.5% | 0.25% | 0.0% |                       |  |
| Scenario 1  |           | ✓    | ✓        |       |       |      |      | ✓      |       |                |      |       | ✓    | £94,345               |  |
| Scenario 2  | ✓         |      | ✓        |       |       | ✓    |      |        |       |                |      |       | ✓    | (£158,805)            |  |
| Scenario 3  |           | ✓    | ✓        |       |       | ✓    |      |        |       |                |      |       | ✓    | (£210,627)            |  |
| Scenario 4  |           | ✓    |          |       | ✓     | ✓    |      |        |       |                |      |       | ✓    | (£341,993)            |  |
| Scenario 5  |           | ✓    | ✓        | ✓     |       | ✓    |      |        |       |                |      |       | ✓    | (£435,585)            | Primary school lump sum reduced to £110k |
| Scenario 6  |           | ✓    |          | ✓     |       | ✓    |      |        |       |                |      |       | ✓    | (£447,086)            |  |
| Scenario 7  |           | ✓    |          | ✓     |       | ✓    |      |        |       |                |      | ✓     |      | (£617,101)            |  |
| Scenario 8  | ✓         |      |          | ✓     |       | ✓    |      |        |       | ✓              |      |       |      | (£682,994)            |  |
| Scenario 9  |           | ✓    | ✓        |       |       |      |      |        | ✓     |                | ✓    |       |      | (£716,651)            |  |
| Scenario 10 |           | ✓    |          | ✓     |       | ✓    |      |        |       |                | ✓    |       |      | (£762,263)            |  |
| Scenario 11 | ✓         |      | ✓        |       |       | ✓    |      |        |       |                | ✓    |       |      | (£924,551)            |  |
| Scenario 12 |           | ✓    | ✓        |       |       |      |      | ✓      |       |                | ✓    |       |      | (£965,834)            |  |
| Scenario 13 |           | ✓    |          | ✓     |       | ✓    |      |        |       | ✓              |      |       |      | (£1,049,811)          |  |
| Scenario 14 |           | ✓    | ✓        |       |       | ✓    |      |        |       |                | ✓    |       |      | (£1,270,805)          |  |
| Scenario 15 |           | ✓    |          |       | ✓     | ✓    |      |        |       | ✓              |      |       |      | (£1,312,159)          |  |
| Scenario 16 | ✓         |      | ✓        |       |       | ✓    |      |        |       | ✓              |      |       |      | (£1,635,916)          |  |
| Scenario 17 |           | ✓    | ✓        |       |       |      |      | ✓      |       | ✓              |      |       |      | (£2,444,671)          |  |
| Scenario 18 | ✓         |      | ✓        |       |       |      | ✓    |        |       | ✓              |      |       |      | (£2,655,202)          |  |
| Scenario 19 |           | ✓    | ✓        |       |       | ✓    |      |        |       | ✓              |      |       |      | (£2,749,643)          |  |
| Scenario 20 |           | ✓    | ✓        |       |       |      | ✓    |        |       | ✓              |      |       |      | (£3,474,496)          |  |
| Scenario 21 |           | ✓    |          | ✓     |       | ✓    |      |        |       | ✓              |      |       |      | £7,988,725            | £110k on MFG Exception                   |
| Scenario 22 |           | ✓    |          | ✓     |       | ✓    |      |        |       | ✓              |      |       |      | £4,338,353            | £45k on MFG Exception                    |
| Scenario 23 |           | ✓    |          |       | ✓     | ✓    |      |        |       | ✓              |      |       |      | £1,188,328            | £25k on MFG Exception                    |
| Scenario 24 |           | ✓    | ✓        |       |       | ✓    |      |        |       | ✓              |      |       |      | (£724,524)            | £45k on MFG Exception                    |

**Not including the 0.5% transfer**

| Scenario | Pupil Led |      | Lump Sum |       |       | MFG  |      |        |       | Capping factor |      |       |      | (Shortfall) / Surplus | NOTES                                    |
|----------|-----------|------|----------|-------|-------|------|------|--------|-------|----------------|------|-------|------|-----------------------|--|
|          | 0.0%      | 0.5% | £155k    | £110k | £130k | 0.0% | 0.5% | -0.25% | -0.5% | 4.0%           | 0.5% | 0.25% | 0.0% |                       |  |
| 1        |           | ✓    | ✓        |       |       |      |      | ✓      |       |                |      |       | ✓    | £2,096,220            |  |
| 2        | ✓         |      | ✓        |       |       | ✓    |      |        |       |                |      |       | ✓    | £1,843,071            |  |
| 3        |           | ✓    | ✓        |       |       | ✓    |      |        |       |                |      |       | ✓    | £1,791,249            |  |
| 4        |           | ✓    |          |       | ✓     | ✓    |      |        |       |                |      |       | ✓    | £1,659,883            |  |
| 5        |           | ✓    | ✓        | ✓     |       | ✓    |      |        |       |                |      |       | ✓    | £1,566,291            | Primary school lump sum reduced to £110k |
| 6        |           | ✓    |          | ✓     |       | ✓    |      |        |       |                |      |       | ✓    | £1,554,789            |  |
| 7        |           | ✓    |          | ✓     |       | ✓    |      |        |       |                |      | ✓     |      | £1,384,775            |  |
| 8        | ✓         |      |          | ✓     |       | ✓    |      |        |       | ✓              |      |       |      | £1,318,882            |  |
| 9        |           | ✓    | ✓        |       |       |      |      |        | ✓     |                | ✓    |       |      | £1,285,225            |  |
| 10       |           | ✓    |          | ✓     |       | ✓    |      |        |       |                | ✓    |       |      | £1,239,612            |  |
| 11       | ✓         |      | ✓        |       |       | ✓    |      |        |       |                | ✓    |       |      | £1,077,325            |  |
| 12       |           | ✓    | ✓        |       |       |      |      | ✓      |       |                | ✓    |       |      | £1,036,042            |  |
| 13       |           | ✓    |          | ✓     |       | ✓    |      |        |       | ✓              |      |       |      | £952,064              |  |
| 14       |           | ✓    | ✓        |       |       | ✓    |      |        |       |                | ✓    |       |      | £731,071              |  |
| 15       |           | ✓    |          |       | ✓     | ✓    |      |        |       | ✓              |      |       |      | £689,717              |  |
| 16       | ✓         |      | ✓        |       |       | ✓    |      |        |       | ✓              |      |       |      | £365,959              |  |
| 17       |           | ✓    | ✓        |       |       |      |      | ✓      |       | ✓              |      |       |      | (£442,796)            |  |
| 18       | ✓         |      | ✓        |       |       |      | ✓    |        |       | ✓              |      |       |      | (£653,326)            |  |
| 19       |           | ✓    | ✓        |       |       | ✓    |      |        |       | ✓              |      |       |      | (£747,767)            |  |
| 20       |           | ✓    | ✓        |       |       |      | ✓    |        |       | ✓              |      |       |      | (£1,472,620)          |  |
| 21       |           | ✓    |          | ✓     |       | ✓    |      |        |       | ✓              |      |       |      | £9,990,601            | £110k on MFG Exception                   |
| 22       |           | ✓    |          | ✓     |       | ✓    |      |        |       | ✓              |      |       |      | £6,340,228            | £45k on MFG Exception                    |
| 23       |           | ✓    |          |       | ✓     | ✓    |      |        |       | ✓              |      |       |      | £3,190,204            | £25k on MFG Exception                    |
| 24       |           | ✓    | ✓        |       |       | ✓    |      |        |       | ✓              |      |       |      | £1,277,352            | £45k on MFG Exception                    |