

**EDUCATION SERVICE:
MEETING OF CARDIFF SCHOOLS' BUDGET FORUM**



Time: 8.30am – 10.30am
Date: 24th February 2021
Location: Microsoft Teams Invite

DRAFT AGENDA

Ref	Item	Category	Lead
1	Apologies & welcome to the SBF	Standing item	Chair
2	Minutes from previous meeting (20th January 2021) and matters arising:	Standing item (papers attached)	Chair
3	School Funding Formula 2021/22 <ul style="list-style-type: none">• ALN• Pupil numbers• ICT	Information and Discussion (presentation)	Rob Green, Neil Hardee, Jenny Hughes
4	Redundancy, CNE, MSF, Asset Renewal	Information and Discussion	Neil Hardee, Rob Green
6	Any Other Business	Standing item	Chair

Future meeting dates –

17th March 2021
12th May 2021
7th July 2021

**EDUCATION SERVICE:
MEETING OF CARDIFF SCHOOLS' BUDGET
FORUM**



Time: 8.30am – 10.30am
Date: 24th February 2021
Location: Microsoft Teams
Present: Karen Dell'Armi - Chair (KD), Cllr Sarah Merry, Cllr Chris Weaver, Cllr Joel Williams (JW), Mel Godfrey (MG), Mike Tate (MT), Rob Green (RG), Neil Hardee (NH), Angela Jardine (AJ), Andrew Skinner (AS), Nic Naish (NN), John Hayes (JH), Marc Belli (MB), Ivor Gittins (IG), Jane Marchesi (JM), Suzanne Williams (SW), Ann Griffin (AG), Jane Setchfield (JS), Mari Phillips (MP), Adrian Dinsmore (AD), David Harris (DH), David Silver (DS), Kevin Hart (KH), Catherine Power (CP), Wayne Murphy (WM), Jenny Hughes (JHu), Louise Bloom – Clerk (LB)

Apologies: Ian Allwood (IA), Sarah Parry (SP), Abigail Beacon (AB), Sara Allen (SA)

Ref	Conclusions/Actions	Who
1	Apologies and welcome	
1.1	The Chair welcomed members and apologies were accepted.	
2	Minutes of the previous meeting and matters arising	
2.2	The minutes of the meeting held on 20 th January 2021 were agreed as a true record.	
2.3	<p><u>Matters arising</u></p> <p>Minute 2.3: NH circulated a draft response on the review of School spending in Wales. Members were asked to consider the draft and provide comments to NH by Friday 5th March for officers to finalise a response.</p> <p>Minute 3.1: A letter regarding 6th form funding, FSM provision, pupil numbers and PLASC data had been sent to WG on behalf of the forum. NH noted indicative figures for 6th form allocations have been received for 2021/21. Cardiff would receive £14.5m, an increase of £1.3m (10.4%) on the current year, based on pupil numbers. Schools with a sixth form were asked to project their pupil numbers for September 2021. Once all pupil numbers are received, a projection of their allocations will be circulated to schools. An actual count will be undertaken in October followed by redistributed based on actual numbers.</p>	All

Ref	Conclusions/Actions	Who
	<p>Minute 4.1: RG gave an overview of school balances in month 9/10. He noted schools were expecting significant spend before the end of year but were limited due to current circumstances. The teachers' pay award of £434,000 would further add to the accrued balances. Total governor approved budgets were significantly lower than actual surplus school balances, which have risen to previously unseen levels. Five deficits are currently projected, possibly reducing to three by the end of year. The overall position and approaches taken are continually reviewed.</p> <p>RG will write to schools advising they should only claim from the WG hardship fund if they have an adverse balance. NN pointed out RG has previously given clear guidance that schools should submit claims only if their budget is adversely affected, and would be disappointed if certain schools had submitted claims when it was not necessary to do so.</p> <p>MT requested an overview of surplus budgets showing totality of claims compared with the schools' budgets. RG will collate anonymised data detailing the number and value of claims, aligned to individual projected figures. Chair requested last year's position would be compared to this year's to see movement overall and by sector.</p> <p>NN drew attention to maternity claims for 28 weeks that may skew some figures.</p>	RG
3	School Funding Formula 2021/22	
3.1	<p>The Chair had prepared a draft letter to Cllr Weaver on the school funding formula, forum members were asked to consider the letter and send comments to NH and RG by the end of the day.</p> <p>RG gave a presentation on the school funding formula for 2021/22 during which it was noted:</p> <ul style="list-style-type: none"> • Individual school budget allocations will be released in the week commencing Monday, 8th March. • Funding for pay awards will be withheld centrally, schools would not need to factor in pay awards when working out their budget for 2021/22. Funding is assumed 2.5% for teachers and 2% for non-teaching staff. If higher, additional funding would be sought from WG. • The majority of pooled budgets will be retained at the same value. 	

Ref	Conclusions/Actions	Who
	<ul style="list-style-type: none"> • The pooled budget for energy will increase in line with anticipated costs. • The level of additional retention above the current value of £1.937 for ICT will be determined. 	
3.2	<p><u>Pupil numbers</u></p> <p>RG drew attention to analysis undertaken by SOP (based on birth rates and movement in/out of Cardiff), which predicted a 9% drop in reception intake. Figures provided by schools show an increase of 2%. If actual figures continued to be higher than projected figures, the value of reception AWPU would be diluted and affect all schools. If the 9% reduction materialised the schools would face a significant negative pupil number adjustment within the 2022/23 formula to redress numbers overestimated. NH had sent an email to schools asking they recheck their pupil numbers but responses have not been received.</p> <p>KH questioned whether school's admission requests could be analysed to verify pupil numbers. RG answered that not all schools are part of coordinated admissions, which reduces visibility of the total cohorts. Families may also apply for a number of schools.</p> <p>MB noted a few faith schools are not part of coordinated admissions but indications of pupil numbers and confirmation of acceptance are passed to Admissions. Post 16-provision funding follows the learner with in-year redistribution, FSM is particularly challenging for some schools, suggesting school funding is not accurate where there are high levels of FSM. He requested another model be considered for distribution. RG responded that if a reduction in pupil number is seen in some schools but not others, a mechanism for distribution could be considered. NH added that as soon as termly re-numerations are received figures would be enhanced so that schools can budget for variances, whether adverse or favourable.</p>	
3.3	<p><u>Grants</u></p> <p>RG noted a significant increase (10%) for Post 16 provision.</p> <p>CSC are working on the distribution basis for the EIG element of RCSIG.</p> <p>2020 pupil numbers are proposed to be the basis for EIG, other than schools with additional year groups this year.</p>	

Ref	Conclusions/Actions	Who
3.4	<p data-bbox="304 237 373 271"><u>ALN</u></p> <p data-bbox="304 309 1166 450">JH proposed a temporary break in the trading relationship of educational psychology and specialist teaching with de-delegation of budgets for one to two years from September 2021, to work together and remodel services provided.</p> <p data-bbox="304 495 1222 815">Feedback from schools indicated the quality of service, staff and importance of support provided is valued. However, a number of issues were identified such as value for money, flexibility, speed of responses with EP and assessments, and capacity of the teams to meet demand in some schools, particularly Emotional Health and Wellbeing needs that have been exasperated by the pandemic. Pupils with complex learning needs in mainstream schools have significantly increased, and identification of autism has risen.</p> <p data-bbox="304 860 1203 1144">In addition, the ALN reform and implementation beginning in September 2021 brings challenges of new roles and responsibilities for schools and LAs. IDPs for new cases will be worked on in place of statements. ALN has a higher threshold than SEN, and a shift in responsibilities will take place with schools identifying pupils with ALNs. Initial identification and preparation of the statutory document (IDP) is a school-led approach, rather than LA, and is based in school improvement.</p> <p data-bbox="304 1189 1203 1290">Additionally the age range services are required to work with has extended to preschool and post-school children and young people (0 to 25).</p> <p data-bbox="304 1335 1214 1619">EP and specialist teaching support will continue to be provided to schools and different ways of working will be explored, models would be piloted where appropriate in one or two clusters. A stakeholder group would be created for oversight and accountability with schools. The remodelled traded service would be co-constructed to provide quality, reliability, flexibility, choice and value for money, and to meet the needs of a school-led approach to inclusion and ALN.</p> <p data-bbox="304 1664 1198 1805">NH and JH recently met with headteachers of schools that had not bought into the service, to understand arrangements they currently had and implications of the proposal for all schools. Discussions on the service will continue.</p> <p data-bbox="304 1850 1219 2022">The Chair asked whether the number of staff in the LA and availability of days/hours would change. JH confirmed these are not intended to change, however consultation on a restructure of the inclusion service would be undertaken for September, not limited to the traded services to ensure the right structure is in</p>	

Ref	Conclusions/Actions	Who
	<p>place. Capacity for traded services would not be reduced; the authority will work with schools to establish a model that works well for them. Specialist areas could be adjusted.</p> <p>DH held the view most would welcome a review, to be more fit for purpose for various factors across the city. He requested clarity on EP allocation and specialist support provision in September 2021. JH advised EP allocation would be based on the same formula. Conversations would be held over the summer on how to work in September. Recruitment and retention within the EP service has improved, a number of high quality EP's have been recruited and some posts are currently being advertised to ensure full capacity for September.</p> <p>NH added the LA had no intention to reduce allocation overall, a pooled budget would be retained within the schools delegated budget. Any necessary changes would be discussed and consulted on with schools; it is not a budget cutting exercise. The budget and provision would be maintained until more robust and detailed changes are brought forward, if required.</p> <p>NN pointed out there appeared to be more retention of budgets at LA level, such as H&S, ICT and asked whether this would likely continue. NH responded that it is intended to resume as a traded model once reconfigured to meet the needs of ALN reform.</p> <p>JH explained the relationship between mainstream schools, specialist schools and resource bases would be explored. Specialist schools could have an enhanced outreach to increase expertise to mainstream schools. Teams have started work on a cluster basis with ALNco clusters proving beneficial.</p> <p>MG gave assurances there was no intent to have an overall retaining of funds across the board. Where appropriate and there is a case to be made, schools would be consulted in terms of retaining, to ensure an efficient and effective service to schools. The underlying principle of the proposal is the need for ALN to be core and embedded in services across schools.</p>	
3.5	<p><u>ICT</u></p> <p>NH outlined the schools ICT long-term investment plan. The LA would retain money on behalf of schools to achieve a more consistent and sustainable model for ICT investment infrastructure and devices for Cardiff schools.</p> <p>Work on ICT infrastructure is expected to complete by the end of the academic year.</p>	

Ref	Conclusions/Actions	Who
	<p>Over 10,000 devices were delivered to digitally deprived pupils. 2,500 Wi-Fi devices were delivered during the summer and more are being sent. Since the pandemic started 20,400 Chromebooks have been distributed to digitally deprived pupils.</p> <p>Teachers each received a laptop device by September 2020. Laptops are guaranteed for five years with next business day replacement if faulty. Kit and equipment for TAs are now being considered, around 3000 Chromebooks are being offered for schools.</p> <p>The ICT strategy group changed aspiration to one device per pupil in year 3 and above and one device per two pupils in foundation phase pupils. iPads were recommended for foundation phase and Chromebooks for older age groups. 6,392 Chromebooks were expected to be delivered to Cardiff pupils by April/May.</p> <p>An AV audit for every classroom and school has been completed, and a final report received. An estimated spend of £1.5m per year on ICT is required to bring schools to the desired level. The ICT support package currently provides day-to-day support to primary and special schools. (Secondary schools largely have their own network managers.) NH will attend the secondary headteachers conference in March to discuss support in secondary schools. A draft of specifications to tender for an ICT provider is being finalised for primary and special schools, to meet demand and provide support in September 2021. Primary and special schools were asked not to enter into contractual arrangements for day-to-day ICT support after September 2021. Connectivity would remain to enable pupil's access at home.</p> <p>2.5% retention of the schools delegated budget is recommended to maintain the device ratio for staff and pupils and continue ICT investment over future years. 1% of the Post 16 grant would also be retained. NH commented on the need to bring Post 16 retention rate in alignment with schools delegated budget retention rate.</p> <p>MG highlighted the funds would be held at an aggregate level, to be spent on the schools behalf. The investment programme would enable a more consistent and sustainable approach, to build on the success of the program roll out in Cardiff to date. The financial position of schools allows investment to be utilised as a future buffer. Modelling could be scaled up or down according to need and respond to financial circumstances in future years.</p>	

Ref	Conclusions/Actions	Who
	<p>MB suggested different models for different sectors, strongly disagreeing with Chromebooks for pupils in secondary schools, as the flexibility of a tablet is required in post 16 provision. He raised concerns that a reduction in funding would lead to redundancies within the school.</p> <p>DH requested timelines on AV installation be given, NH agreed investment is needed quickly.</p> <p>Members commended the speed of ICT support and service given to schools during the pandemic.</p> <p>AJ praised LA foresight in preparing central services, which proved invaluable in getting schools through the pandemic, particularly with ICT and H&S. As Cardiff lies at the top of the list for percentage of delegated budgets to schools the level of delegation should be revisited to consider whether the balance was right and appropriate for COVID recovery plans. There are ongoing pressures and different circumstances to when the levels of delegation were first put into place. It would be pertinent to gather support together to enhance engagement and wellbeing of pupils. Online learning would be beneficial in snow days. With the uncertainty being faced, it is right those elements should continue to be considered.</p> <p>Members were asked to consider WG consultation, the Framework for evaluation on improvement and accountability, and provide responses by 5th March. Roles and responsibilities are to be refined for support and accountability. Details of the consultation will be circulated to the forum following the meeting. Should there be enough appetite from SBF members for a coordinated SBF response to the consultation, Chair to compose letter for comments and submission pre 15th March deadline.</p> <p>NN gave support to aggregated funding.</p> <p>MG highlighted the collective working, shared responsibility and partnership within Cardiff 2030, a fundamental underlying premise of the curriculum for all the education reforms, to achieve higher standards for learners across Cardiff.</p> <p>KH urged school devices be reconsidered as schools build up their own systems that work well for them. If new kit were provided that does not tie in with their system, it would be problematic and not as effective as it could be. He requested transparency on distribution of devices to schools. NH responded devices would be further discussed within the ICT</p>	LB

Ref	Conclusions/Actions	Who
	<p>group. Schools were asked to identify numbers of devices given for digitally deprived pupils, an online form will be created to update regularly and officers will update where devices are being distributed.</p> <p>MB suggested an ICT model with a degree of opt in for student devices that could reduce contributions. Schools could buy devices through a leasing agreement for pupils entitled to FSMs. NH pointed out some families might not be able to afford to lease devices; consistency of opportunity is required across the piece.</p> <p>MG confirmed finer details would be worked through to match the needs of schools and headteachers.</p> <p>NH suggested the LA retain a proportion of the surplus school balances for ICT investment. NN agreed to the suggestion. JH recommended that schools with year on year surplus balances should be targeted not schools that have received extra money that would be used to address issues they have been unable to address for many years. AS echoed JH's comments. NH agreed the individual circumstances of schools, and impact, would be considered.</p>	
4	Redundancy, CNE, MSF, Asset Renewal	
4.1	<p><u>Redundancy</u></p> <p>RG noted level of spend was extremely low with significant underspend projected. In light of the projected underspend and the challenging in-year budget position the Education directorate is facing, a sum of £500,000 was earmarked for potential use in partly offsetting the Education overspend at year-end.</p> <p>If the level of expenditure against the redundancy budget during the remainder of the year were low, it would still potentially enable an amount to be transferred to reserves at year-end, for use against future school redundancy costs.</p>	
4.2	<p><u>MSF</u></p> <p>RG noted some claims were outstanding, however at present there is potential for a small surplus. Underspend would likely clear the historic deficit and provide a small buffer.</p> <p>To date, Welsh Government hardship funding has reimbursed agency/cover costs in relation to COVID-related absence. This has mitigated most of the impact of COVID-19 on the MSF</p>	

Ref	Conclusions/Actions	Who
	<p>figures, reducing the overall need to claim from the fund. Significant risk remains in relation to returns being filed in a timely manner.</p> <p>The £229,000 projected surplus carried forward would be retained and used to provide some cover for unexpected cost increases in 2021/22. The surplus would not be sufficient to offset the need for an increase in contribution rates in 2021/22.</p>	
4.3	<p><u>CNE</u></p> <p>RG reported overspend on the pooled CNE budget of £869,000 at the end of January. The projected year-end overspend is projected to be circa £1,045,000, and would be recovered from Primary and Secondary schools using the ALN formula weighted pupil number for each school. As Special Schools do not benefit from the pooled CNE budget, they are not included in claw back.</p>	
4.4	<p><u>Asset Renewal</u></p> <p>RG noted the overall in-year position and projected overspend. The capital programme has flexibility in bringing forward or pushing back funding. The budget set for the year was modest and did not assume use of additional funds made available in recent years. The overspend would largely be covered by £5.5m received for the WG Capital Maintenance grant, avoiding the need to bring forward part of the £25m asset investment agreed in 2018/19.</p>	
5	Any Other Business	
5.1	<p>JH requested an update on funding for the accelerated learning programme. NH advised WG identified £597,000 for examination groups to catch up in secondary schools. Individual school allocations have not been provided; an update will be given before the next secondary head-teacher conference.</p>	NH
6	Date of next meeting	
6.1	17 th March 2021.	

Cardiff Schools Budget Forum Redundancy Update

Date of meeting: Wednesday 24th February 2021

Time of meeting: 8.30am

Venue: Microsoft Teams

1. Purpose of report

The purpose of this report is to provide an update on the projected outturn position against the pooled redundancy budget for 2020/21.

2. Background and Context

For the 2020/21 financial year, an amount of £1 million has been set aside as a pooled budget within the overall school budget. This money is earmarked for any redundancies, occurring between 1st April 2020 and 31st March 2021, which fall within the Council's criteria for funding from the pooled budget. The total budget available is in line with the budget held during the previous year. The final expenditure incurred during 2019/20 was £1.230 million, reflecting an overspend of £230,000. This overspend was offset by use of reserves and underspends against other pooled budgets.

3. Current Position

The current position, as per information provided by HR and costs incurred on the financial ledger to date, reflects exit costs totalling £124,000. This amount is split as follows:

Table 1: current position

Cost/numbers of redundancies	Primary Schools	Secondary Schools	Special Schools	Total
Teaching Staff	£0k (0)	£0k (0)	£0k (0)	£0k (0)
Support Staff	£9k (9)	£115k (8)	£0k (0)	£124k (17)
Total	£9k (9)	£115k (8)	£0k (0)	£124k (17)

4. Financial Implications

On the basis of available funding totalling £1 million and spend to date of £124,000, a significant underspend is likely to occur in 2020/21. At this point of the year, it is unlikely that there will be a significant increase in the level of redundancy costs being incurred and, therefore, the chance of a significant underspend is high.

In light of the projected underspend and the challenging in-year budget position that the Education directorate is facing, a sum of £500,000 has been earmarked for potential use in partly offsetting the Education overspend at year-end. Should the level of expenditure against the redundancy budget during the remainder of the year be low, this would still potentially enable an amount to be transferred to reserves at year-end, for use against future school redundancy costs.

In terms of the ongoing sufficiency of a £1m redundancy budget, it is difficult to predict, with accuracy, whether or not it will be sufficient going forward. With the full effect of the pandemic yet to be seen, in terms of future funding levels, the level of redundancies going into 2021/22 is unpredictable. Therefore, it has been decided to retain a £1m budget and potentially supplement this with reserves, if required. This position is reflected within the draft 2021/22 school funding formula.

5. Recommendation

To note the current position in respect of the redundancy pooled budget in 2020/21.

Cardiff Schools Budget Forum Complex Needs Enhancement

Date of meeting: Wednesday 24th February 2021

Time of meeting: 8.30am

Venue: Microsoft Teams

1. Purpose of report

The purpose of this report is to provide details on the expenditure on Complex Needs Enhancements (CNE) during the 2020/21 financial year and financial implications for the year.

2. Background and Context

In 2019/20, the total Complex Needs Enhancements delegated to school budgets was £10.474 million. By the year-end the total CNE was £12.627 million reflecting in year payments of £2.153 million. A budget of £1.5 million had been set aside to fund the CNE payments that were expected to occur during 2019/20. This budget was insufficient and the overspend was recovered from schools on a claw back basis at year-end.

For 2020/21, the total Complex Needs Enhancements delegated to school budgets was £12.076 million and the budget set aside to meet the cost of in-year CNE during 2020/21 is £1.4 million. CNE payments during the year fund new CNE, age promotions (Primary to Secondary; and Nursery to Primary) and revisions to funding levels.

The Enhanced Funding for each category has remained unchanged from 2019/20 with full year amounts being:

Nursery	£5,849
Primary A	£14,624
Primary B	£8,775
Secondary A	£14,624
Secondary B	£11,699

3. Key Issues / 2020-21 update

The total value of CNE delegated to schools was £12,076,000. As at the end of January, the total value of CNE payments has increased to £14,345,000, reflecting in year payments between April 2020 and January 2021 of £2,269,000.

A pooled budget of £1,400,000 is set aside to meet the cost of CNE payments during 2020/21. Therefore, this budget is already overspent by £869,000.

The table below presents the information split between Primary and Secondary schools.

	Total (at end Jan)	Primary	Secondary
Total CNE	£14,345,149	£9,108,997	£5,236,152
CNE delegated	£12,076,086	£7,447,858	£4,628,228
CNE paid Apr-Jan	£2,269,063	£1,661,139	£607,924
Budget pooled for in year CNE payments	£1,400,000		
Budget overspend	£869,063		

The profile of expenditure to date suggests an average increase of 15% on 2019/20 CNE. By year-end CNE could therefore total £14,521,000 reflecting in year payments of £2,445,000. This would represent an overspend of £1,045,000 against the pooled budget and would be recovered from Primary and Secondary schools using the ALN formula weighted pupil number for each school as the apportionment basis.

4. Financial Implications

The current overspend on the pooled CNE budget is £869,000 as at the end of January. The projected year-end overspend is likely to be in the region of £1,045,000 and would be recovered from Primary and Secondary schools using the ALN formula weighted pupil number for each school as the apportionment basis. Special Schools are not included in the claw back as they do not benefit from the pooled CNE budget.

It should be noted that the 2020/21 CNE projection reflects the trend of increasing CNE payments to schools each year. This year's projected end of year spend increase of 15% compares with an increase of 13% in 2019/20 and 20% in 2018/19.

The pooled budget of £1,400,000 for 2020/21 would appear to be insufficient to meet CNE in year demand, and will continue to be so unless one of the following occurs:

- Number of pupils presented as Complex Needs reduces
- The amount of funding for each Complex Needs Enhancement is reviewed and reduced.
- The amount of pooled budget is increased.

5. Recommendation

To note the 2020/21 projected outturn position on Complex Needs Enhancements.

Cardiff Schools Budget Forum Mutual Supply Fund

Date of meeting: Wednesday 24th February 2021

Time of meeting: 8.30am

Venue: Microsoft Teams

1. Purpose of report

The purpose of this report is to note the total expenditure attributable to the Mutual Supply Fund (MSF) estimated for the financial year ended 31st March 2021.

2. Background

The Education Finance Team regularly monitors the financial costs and rationale for reimbursements. During April 2020, schools submitted reports to LFM to be reimbursed for MSF related costs relating to the last month of 2019/20 and these additional charges totalled £380,000. These are identified separately below for transparency.

3. 2020/21 Update

The below tables highlight the value of claims submitted to the MSF and the net position for the year, a potential underspend of £650,000.

Table 1: value of claims submitted to the MSF

Total contributions for 20/21	£4.39M
Sickness Claims	£2.22M
Maternity Claims	£1.18M
Other Claims (inc. suspensions)	£0.34M
Total charges to MSF	£3.74M
Total Underspend for 20/21	£0.65M

The current carried forward balance into 2020/21 reflects a deficit of £499,000.

Table 2: carried forward balance into 2020/21

	£m
Opening Balance	0.499
2019/20 Charges Reimbursed in 2020/21	0.380
2020/21 Net Underspend	(0.650)
Projected Balance at 31 March 2021	0.229

4. Financial Implications

It was previously assumed that the historic liability would be recovered through underspends against funding for 2020/21. Although this didn't look likely earlier in the year, these latest projections suggest that the liability could be eradicated by year-end.

To date, Welsh Government hardship funding has reimbursed agency/cover costs in relation to COVID-related absence. This has mitigated most of the impact of COVID-19 on the MSF figures, and reduced the overall need to claim from the fund. There is still significant risk in relation to returns being filed in a timely manner. The figures above assume the remainder of the year will remain consistent in terms of level of absences and access to WG funding seen up until the end of Month 10.

The current £229,000 projected surplus carried forward would be retained and used to provide some cover for any unexpected increases in costs during 2021/22. However, this surplus will not be sufficient to offset the need for an increase in contribution rates in 2021/22.

5. Recommendation

It is recommended that the financial position detailed in this report be noted and that MSF members ensure a prompt return all claims prior to the end of the financial year, which will assist with reporting an accurate final position for the year.