

EDUCATION DIRECTORATE

MINUTES OF THE MEETING OF CARDIFF SCHOOLS' BUDGET FORUM



Time: 8.30am – 10.30am
Date: 2nd July 2025
Location: Microsoft Teams
Present: Chair – Andrew Skinner (AS), Cllr Sarah Merry (SM), Cllr Chris Weaver (CW), Melanie Godfrey (MG), Helen Williams (HW), Eifion Austin (EA), Phil Norton, Angela Jardine (AJ), Jennie Hughes (JH), Nic Naish (NN), Tim Adams (TA), Stuart Davies (SD), David Silver (DS), Wayne Murphy (WM), Abigale Cuthbert (AC), Nick Alexander (NA), Suzanne Scarlett (SS), Marc Belli (MB), Nicola Price (NP), Matthew Evans (ME), Gareth Rein (GR), Carys Prytherch (CP), Ivor Gittins (IG), Sue Powell (SP), Chris Pyke (CPy), Education Management Clerk

Apologies: Ian Allwood (IA), Geraldine Foley (GF), Paul Tucker (PT), Sara Allen (SA), Will Howlett (WH), Emma Richards (ER), Ann Griffin (AG), Richard Portas (RP), Sarah Parry (SP), Alison Poole (AP), Phillip Andrews (PA), Diane Gill (DG), Alison Powell (AP), Catherine Power (CP), Cllr Joel Williams (JW), Suzanne Williams (SW), Patrick Brunnock (PB),

Ref	Conclusions/Actions	Who
1.0	Apologies and welcome	
1.1	The Chair welcomed members and accepted apologies.	
2.0	Minutes of the previous meeting The minutes of the previous meeting were approved as an accurate record.	
2.1	Matters arising/actions from the previous meeting: <ul style="list-style-type: none"> Tools to assist headteachers in their planning will be refined following further discussions and brought to the SBF in September 2025. Financial planning/implementation of the new model of funding for SAO's will be discussed at SBF in November 2025 / January 2026, following progression of reviews. The Chair will check whether indications on the difference in figures between the formula methods of 2024/25 and 2025/26 was covered in May's SBF whilst considering different formula methods and resulting shift in funding stream. Changes/assumptions within the formula, including examination fees in secondary schools will be confirmed in January 2026, as a sensitivity test. MO'B to be invited to the next SBF to provide in-depth detail on the SLA packages and matters schools must arrange, outside of the full package. ME queried when schools would receive refunds following the EdTech top slice and whether the Junior Apprenticeship programme would run next year. The top slice refund was needed in schools for learners to continue the programme provided by CAVC and any new year ten learners beginning the course. CAVC continues to charge schools. Action: EA will follow up on the EdTech reimbursement. 	EA EA Chair Clerk, MO'B EA

	<p>MG noted secondaries were given an element of flexibility on whether to opt into EdTech, acknowledging current IT provision in schools. Schools that had opted out would be reimbursed.</p> <p>MG fed back that some secondaries had raised concerns on the Junior Apprenticeship programme, ongoing conversations were being held with CAVC. CAVC will provide data to the Chair of secondary schools. The essence of the programme was agreed to be valuable, if applied appropriately. New guidance is being drafted on management of dropout rates, with the LA to receive learners discontinuing the programme, rather than schools.</p> <p>ME asked whether there was a current offer for year nine learners and whether a new cycle was commencing. The school had budgeted for year 10 moving into year 11. Had the Junior Apprenticeship funding be allocated or returned to schools. Action: MG will follow up responses required from CAVC.</p> <p>SD raised concerns on the funding mechanism assumed by CAVC and lack of accountability to schools. CAVC appeared to expect to be funded per pupil per school, however the top slice arrangement was still in place.</p> <p>NN noted ongoing discussions on EdTech/IT SLA and questioned what had been top sliced from the budget, how it was used and what proportion was retained from schools. Costs to primary schools were unclear at present. The five-year plan was asked to be shared. MG noted recent attendance at the primaries conference, with some confusion on EdTech from both the LA and schools. Cost details can be provided. Cybersecurity was mandated for primaries in the first year. The remaining four years and SLAs can be further discussed. Information in the case study provided by RP can be extended to other primaries. Action: MG will follow up.</p> <p>NN drew attention to lower costs with another provider currently providing IT to another large LA in Wales, and suggested meeting separately with MG and a member of the EdTech forum to discuss further.</p> <p>AJ suggested an EdTech webinar be provided for primary heads and TUs for clarity.</p> <p>Action: NN to discuss with MG, clarity will be brought back to SBF in September, MO'B will attend. NN will consider method of delivering the information at SBF and the suggested webinar with primary heads and TUs.</p> <ul style="list-style-type: none"> Initial presentation on balance between lump sum and AWPU funding (per sector) will be provided later in the meeting, informed by a desktop exercise with some school leadership participation. An update will be provided in November following further participation with various stakeholders. 	<p>MG</p> <p>MG</p> <p>NN</p> <p>EA</p>
3.0	SBF ToR	
3.1	<p>Members approved the current ToR.</p> <p>The Chair had discussed membership with the vice Chair; work on underrepresentation (faith schools) and overrepresentation will be undertaken before the new academic year.</p> <p>MG noted the forum was well attended and represented. Several queries had been received from NAHT and ASCL, highlighting the importance of dissemination and feedback to sectors, particularly union representation, ensuring a feedback loop to and from the forum, providing clarity to all.</p>	
4.0	Schools Financial Procedures	

4.1

Chris Pyke (CPy) presented a high-level summary of the draft revised financial procedure rules for schools, noting:

Overview

- The Financial Procedure Rules for Schools were prepared on behalf of the Corporate Director Resources (Section 151 Officer).
- Financial controls were essential to ensure that public funds are used appropriately, efficiently, and transparently. Internal audit reviews these rules as a basis for checking the financial controls in place in schools.
- The rules were last updated in 2018 and were adopted by Governing Bodies of Cardiff schools.
- The Rules are proportionate and necessary for effective financial stewardship in schools. It was essential that the Rules are followed by all school staff.
- The Rules were updated to ensure they remain current and fit for purpose and represent current obligations and requirements.

Responsibilities

- The Council is responsible for regulating and controlling the finances of the Authority and for determining the Scheme of Delegation of Management to the Governing Body of the school (the scheme) in accordance with the School Standards and Framework Act (SSAF Act 1998).
- The Corporate Director Resources was responsible for the proper administration of the Council's financial affairs (Section 151, Local Government Act 1972 and Section 114, Local Government Finance Act 1988).
- The Governing Body was responsible for ensuring awareness of, and compliance with the Financial Procedure Rules and associated guidance. The systems of delegation and of oversight are set out in the Rules.
- The Headteacher is responsible for effective governance in the school and for the leadership, direction and day to day management of the school in accordance with the Rules.
- The School Business Manager/Finance Officer must adhere to the Rules, maintain the school's financial systems and provide financial monitoring and reporting as requested by the headteacher.

Financial Management & Planning

- It is the duty of all governors and staff to abide by the highest standards of financial probity. There is a need to ensure everyone is clear on the standards required and that requirements are met.

Budget Setting, Monitoring and Control

- Follow Rules in budget setting, including the Protocol for Dealing with Schools with Deficit Budgets where appropriate.
- Ensuring all income and expenditure are appropriate, properly recorded and accounted for. Keeping spending within the school's overall cash limit, and individual budget heads. Taking appropriate corrective action where variations are forecast.
 - Virements- Ensuring clear delegations and effective controls for any movement of the delegated budget between budget heads.

- Central Funds, Grants and Earmarked Funds – Monitoring separate and appropriate records and vouchers of all transactions made from these sources of funding.
- Capital Budgeting from Budget Shares – for premises owned by the Council, seek the prior consent of the Council for proposed building works. Voluntary Aided Schools should follow the procedures laid down in the Welsh Government’s guidelines.
- School Reserves/Balances – appropriate management and following corporate requirements.

Risk Management & Control of Resources

- Managerial control systems, with clear roles and responsibilities, clear direction through guidance objectives and plans, clear oversight and monitoring arrangements across financial and other performance systems and taking appropriate anticipatory and remedial action.
- Financial and operational control systems and procedures, which include arrangements to account for and safeguard both physical and information assets, segregation of duties, authorisation and approval procedures, counter-fraud and whistleblowing arrangements.
- Registers of interest/gifts and hospitality, to record and demonstrate high standards of conduct ethics and accountability.
- Staffing controls, as staff costs represent a substantial proportion of school expenditure.
- Investments and borrowing, not permitted without the agreement of Corporate Director Resources.

Consultation

- Officers engaged with secondary, primary and special schools in May and June 2025.
- Finance Chairs/Chairs of Governors have options to attend on 11th or 15th July.
- Engagement with Trade Unions in July/August.
- Governing bodies will be asked to formally adopt the rules for September 2025/26 and provide a programme of support to their finance officers.

Questions were invited.

The Chair asked that LA procedures be reissued to provide clarity on changes made, suggesting time be given to read and compare the documents.

CPy added detailed changes between each document could be built in. A quick guide setting out key principles and Rules updates will be provided as a supplement. Changes would also be made clear in briefing sessions.

The Chair noted readers may only invoke key changes, not all changes.

Action: CPy will remind Governor services to cascade information on drop-in sessions.

CPy

Action: The full rules will be shared after the meeting. Members were asked to feedback to CPy once the document had been circulated.

Cpy

5.0	School Balances, Budget 2026/27 Update	
5.1	<p>EA presented projected accumulative school balances for governor approved budgets in 2025/26, with significantly increased projected deficit balances:</p> <ul style="list-style-type: none"> • 55 schools had submitted a deficit budget, 47 of these were agreed, totals are to be finalised. • The balance represents a projected drawdown of £17m, circa 5% of the Delegate Budget. • Nurseries projected accumulative balance £392,948 • Primaries projected accumulative balance -£4,093,616 (45 with £6,427,139 total deficit, 53 with £2,333,523 total surplus) • Secondaries projected accumulative balance -£5,407,582 (9 with £6,903,898 total deficit, 9 with £1,496,316 total surplus) • Special projected accumulative balance -£9,245,922 (1 with £310,929 deficit, 6 with £173,257 total surplus) <p>All sectors were expected to be affected; with a significant increase projected in the secondaries deficit balance and average deficit balance in the 2025/26 outturn.</p> <p>In comparison to the same stage in 2024/25, the aggregate Governor approved projected budget deficit was £2.3m. The final position in 2024/25 was a significant improvement, aggregate balance increased to £8m surplus, due to £4.5m additional in-year non pay related grants and £5.5m savings from school activities.</p> <p>EA noted that historically surplus balances are understated at this current juncture.</p> <p>Questions were invited.</p> <p><u>Changes to staffing requests</u></p> <ul style="list-style-type: none"> • All recruitment decisions with a financial commitment (including within budget) require authorisation from Head of Finance or a representative. • This includes: <ul style="list-style-type: none"> ○ Any recruitment within agreed Licensed Deficit. ○ Internal or External Recruitment • The Local Authority would provide a response within two working days where schools had provided the necessary requirements. • Authorisation of recruitment decisions was focused on material areas of spending. <p>EA will share slides after the meeting.</p> <p>MB urged caution, the LA had lacked capacity to respond last year. Concerns were raised that issues heads were experiencing could affect their wellbeing. A speedy response was required for recruitment; schools should not be penalised for insufficient funds in the system.</p> <p>EA pointed out rationale was needed (reasons for undertaking recruitment, opportunities taken to mitigate the need for recruitment and overall cost and/or savings connected). Finance officers respond as quickly as possible; the process of issuing decisions had been accelerated.</p>	

	<p>MG gave assurances a recruitment freeze was not in place. Asks were managed at high level. Just one case had been debated to date. Efficiencies were looked to be explored and secured, considering the projected deficit position.</p> <p>DS confirmed swift responses were received for requests made (within a day), ME echoed this.</p>	
6.0	<p>School Funding Regulations Consultation/SLAs/Pooled Budgets</p>	
6.1	<p>EA noted the WG consultation on School Funding Regulations, opened in late June, closes on 2nd September 2025. A coordinated response from the School Budget Forum and the authority was suggested. It was agreed to request an extension to allow a coordinated response from school leaders and school budget forum members.</p> <p>Changes to delegation include:</p> <ul style="list-style-type: none"> • Federated schools – authorities may permit federated schools to receive a single, merged budget share. • Pupil Data usage – authorities must use the latest January PLASC data for calculating pupil numbers in initial budget determinations. • Deprivation Funding authorities must include explicit deprivation factors in their funding formulas. EA noted implications on PDG. <p>Recommendations on retention of budgets:</p> <ul style="list-style-type: none"> • Where possible funding should be delegated to schools • Robustly defining and understanding services to schools/budget retained by the authority <p>Changes to financial schemes in the 2026 regulations:</p> <ul style="list-style-type: none"> • Prescribing changes on financial procedures, including publication requirement and transparency on delegation (what is delegated to schools or not). • Surplus Budget Monitoring – change of thresholds and statement on how the local authority will monitor use of the surpluses. • Deficit Recovery Plans <p>School funding regulations:</p> <p>Implications include –</p> <ul style="list-style-type: none"> • Potential changes to funding distribution to schools. • Changes to delegations, further work required on robust definitions and framework for decisions. • Changes to administration of surplus balances/deficit recovery plans <p>The forum was questioned on next steps for response, and support required during the consultation period.</p> <p>WM volunteered to engage in supportive discussion on pooled budget and impact on federations. EA noted should a single budget option be chosen, officers would work through implications with schools, implementing over a year or two, ensuring</p>	

schools would not be negatively impacted. WM noted wider effect on School Funding Regulations for federations.

MB recommended a collective response from the authority and SBF, benefits and proposed response were asked to be drafted for SBF to insert additional comments. Appropriate budget for staffing is required to drive school improvement.

AJ cautioned pooled budgets for federations due to workload, and possible loss of ability to track equity and budgets (grants and professional learning), where elements of budgets were removed. Provision must be delegated appropriately to meet need. A national response would also be coordinated by unions; members were asked to contact their union to add comments.

SD questioned removal of additional formula factors. EA noted these were rates, premises related factors, transitional protection, income adjustments and exceptional circumstances. The authority would adjust where budget lacked due to changes made, non-delegation would be the largest change. Premises related factors would be considered in the next six to eight weeks. A coordinated response by the date provided was not feasible.

The Chair recommended requesting an extension, he and EA will draft a city-wide response. SBF will be brought forward earlier in September to agree a response and submit.

Chair

Funding of Services to Schools/SLAs/Pooled budgets

EA recommended drawing up principles for management of Services to Schools. Services to Schools were currently funded through three mechanisms:

- Centrally retained budgets
- Pooled arrangements
- Optional SLA buy-ins

Key issues identified:

- Decisions regarding SLA participation and charge uplifts were often made post-budget setting, hindering effective planning for budget holders in schools and service areas.
- Changes in service levels and costs were not currently reflected in all optional SLAs charged to schools.

Clear definitions for the purpose of each pooled budget, with defined service levels are to be established, providing clarity to schools.

2025/26 optional SLAs

SLA documents with increases had been issued, following a period of stagnant recharges. The new costs, compiled with LFM officers, were being verified with services to ensure the recharges were reflective of cost of service and budget assumptions.

Workstreams to be undertaken of the next six months for 2026/27 implementation

	<p>EA proposed to review funding sources for services based on operational characteristic (services may be reclassified/preparation for school funding regulation changes).</p> <p>ME held no objection in principle but cautioned pooling arrangements/shared SLAs, pointing out difficulties in planning provision for Ed-Tech and Junior Apprenticeships, confusion on where money was retained and uncertainty on whether money would be returned to schools.</p> <p>Heads had raised concerns on Junior Apprenticeship provision (neither meeting pupil nor school needs) and money retained for the service that was not being provided. The money was stagnant and not supporting learners. SLA proposals were recommended to be both clearly defined and agreed in advance.</p> <p>EA noted the LA will clarify appropriate pooling and criteria. Consultation was with SBF and various stakeholders/sector leads. The SLA timetable will be adjusted, improving budget setting alignment. Pooled budgets will be confirmed internally (finance and education) by early December and communicated to SBF in January for effective planning. Schools would be informed of optional SLA charges in January and asked to opt in/out by early March.</p> <p>NN welcomed the proposals. SLA online provided some options but not all, one simple system was recommended, with information provided early and proportional costs for larger/smaller schools rather than one set figure.</p> <p>EA invited comments on draft criteria for non-delegated/pooling of services and requested suggestions from the forum be sent to him.</p> <p>MB pointed out SBF was not a decision-making body and suggested gathering feedback from school conferences. EA noted the SBF was being consulted on the framework, more willingly than being mandated.</p>	
7.0	Formula Updates	
7.1	<p><u>Special Schools Banding Review</u></p> <p>EA noted the special school sector had increased 34% in last six years.</p> <p>Special schools are funded by banded places, linked to pupil descriptors, reflecting range of needs.</p> <p>76% of all special school funding was distributed on teacher/teaching assistant to pupil ratios within the placement bands.</p> <p>A review of band descriptors led to revised descriptors, reflecting new ranges of need within the system, highlighting commonality in provision. The revised descriptors resulted in new teacher/teaching assistant to pupil ratios, showing increased reliance on teaching assistants within the sector.</p> <p>The review ensures the special school formula was reflective of practice.</p> <p>Next steps will be to verify assumptions, model funding implications and implement, minimising volatility. A step change in teacher/teaching assistant pupil ratio may require longer term implementation. Further discussion will be held with special school leaders.</p>	

	<p>Consultation will be held with high schools receiving special school funding for their SRB settings.</p> <p>An updated position will be presented to SBF in November, for implementation of the new band descriptors in 2026/27.</p> <p>WM noted complexity had also risen in special schools, thanking officers and colleagues for their input, enabling special schools to undertake work required.</p>	
7.2	<p><u>Review of Lump Sum/AWPU and next steps for 2026/27</u></p> <p>EA noted AWPU and lump sums account for 67% of the delegated budget distributed through the formula. The principles and definition of these were being refreshed. A balance is required between the two funding sources to ensure funding was reflective of operations, strengthening school system financial sustainability.</p> <p>Definitions:</p> <p>Lump Sum funding - a fixed amount of money allocated to a school regardless of the number of pupils enrolled, funding basic operational costs (not linked to premises) and universal to all schools in a particular sector.</p> <p>EA suggested introducing a variable Lump Sum to schools, to fund 'Basic Operational Costs' and certain SLT costs. This could include core operational ALN costs.</p> <p>AWPU – core per pupil funding, varying by age group to reflect cost of education per pupil, per year group.</p> <p>Teacher to pupil ratios was the main factor differentiating between year group funding. Whether this was adequate in measuring the changing complexity of operations/breadth of curriculum was questioned, other factors may be considered.</p> <p>A set of costs funded by lump sum for the secondary sector was proposed. An increase in the lump sum funding would see negligible difference (smaller secondaries gaining 1%, larger secondaries losing 1%). Modelling was considered.</p> <p>Proposals had the potential to increase funding to a smaller primary by 10%, with 10% decrease from a one form entry to a three-form entry school. Ceiling of growth and floor of reductions will be discussed with primary school leaders before the end of term, for proposal later in the year. A workshop in December was suggested to consult on changes.</p> <p>MB did not consider the lump sum a suitable model. Some schools were disproportionality disadvantaged presently, more emphasis on pupil numbers to encourage larger schools was recommended.</p> <p>EA noted balance with funding following pupils. Changes were aimed more towards primary than secondary schools.</p> <p>GR suggested a working group, looking at forms of entry for schools. Considering schools in deficit and type of entry would inform whether adequate funding was provided.</p>	

	<p>NN welcomed unpicking figures for schools and suggested considering the collective budget of all sectors for equity across the city. A small school has the same duties as a larger school, serving communities; funding is required to meet statutory needs.</p> <p>ME pointed out the proposals do not increase money in the system but appears to mandate schools to move in a certain direction. Benefits of improved services to pupils could not be seen.</p> <p>EA confirmed schools would not be mandated on how it operates, basic costs would be modelled. The review would impact primary school funding distribution more than secondary schools. Action: EA will create a working group. GR volunteered to take be part of the working group.</p> <p>GR noted money trapped in secondary, special and primary sectors and echoed one set of funding be considered for ages 3 to 16, across the piece.</p> <p>MG advised a wider view would be considered, feedback would be gathered to inform funding mechanism and understand impact on all sectors, incremental steps would be undertaken with money allocated where most effective. GR acknowledged turbulence would be detrimental.</p>	EA
7.3	<p><u>ALN</u></p> <p>MG noted two key questions for the forum to consider outside of the meeting, informing ALN strategy.</p>	
8.0	Supply Teacher Framework	
8.1	<p>EA noted the WG Supply Teacher and Temporary Workers Framework provides a comprehensive and flexible service for schools and local authorities to obtain temporary worker services, ensuring compliance with legislative requirements.</p> <p>Use of the framework may deliver price savings with greater comparability, although price was not the only factor when choosing Agency suppliers.</p> <p>Finance was currently conducting checks on Agency invoices to validate costs reflect use. The Education directorate was also reviewing school's supply requirements and overview of supplier options available to schools.</p> <p>Further guidance on findings will be provided in the autumn term.</p>	
9.0	EPS Regrading Proposal	
9.1	<p>JH proposed a regrading for main-scale Educational Psychologists (EPs) to improve service delivery, provide a more sustainable level of service to schools and settings and ensure parity with other Welsh Local Authorities.</p> <p>She noted recruitment challenges had significantly affected services to schools, impacting service delivery. A consultation period with employees and trade unions is planned to discuss proposed changes and gather feedback.</p> <p>Responses were invited, the forum supported proposals.</p>	

10.	Further Updates	
10.1	A further update on National Insurance will be provided when known.	
10.2	The Council Budget Strategy (September) will be covered outside of SBF.	
11.	Family Engagement Grants 2025/26	
11.0	<p>PN outlined a review on Family Engagement Grants 2025/26.</p> <p>Funding would continue or increase additional Family Engagement Officers (FEO) in education settings, serving communities with high levels of socio-economic disadvantage and schools where attendance, attainment, behaviour, mental health or well-being issues were particularly challenging.</p> <p>The review identified the grant was spread too widely in 2024/25 with schools receiving low amounts. The sums allocated were insufficient to achieve meaningful impact and little evidence of impact was received.</p> <p>The new method of allocation advocated by the working group requires impact and value for money, whilst addressing attendance via family engagement in socio-economically disadvantaged areas. Advantages of collaboration were recognised.</p> <p>Good impact was evidenced where used to hire a FEO.</p> <p>Community Focussed Schools managers were very productive in targeted clusters and agreed to continue.</p> <p>The Early Help pilot was successful and continues but is no longer funded by the grant.</p> <p>Following the review, a SLA was agreed with the LA and schools receiving the funding, committing to employing FEO additionality. Funding is sought for the whole academic year.</p> <p>Comments were invited.</p>	
12.	Any Other Business	
12.0	<p>The Chair thanked members for their valuable contributions to the forum over the last academic year.</p> <p>The date of first meeting in September will be confirmed.</p>	
13.	Summary of Actions	
13.1	<ol style="list-style-type: none"> a. EA will follow up on the EdTech reimbursement. b. MG will follow up responses required from CAVC c. EdTech information in the case study provided by RP can be extended to other primaries, MG will follow up. d. NN to discuss with MG and consider method of delivering EdTech information to SBF in September, and a webinar for primary heads and TUs. MO'B will attend. e. EA to establish a working group to consider changes to Lump Sum and AWPU funding. f. An update on Lump Sum and AWPU will be provided in November following further participation with various stakeholders. g. Tools to assist headteachers in their planning will be refined following further discussions and brought to the SBF in September 2025. 	

	<p>h. Financial planning/implementation of the new model of funding for SAO's will be discussed at SBF in November 2025 / January 2026, following progression of reviews.</p> <p>i. The Chair will check whether indications on the difference in figures between the formula methods of 2024/25 and 2025/26 was covered in May's SBF whilst considering different formula methods and resulting shift in funding stream.</p> <p>j. CPy will share the full school financial procedure rules. Members were asked to feedback to CPy once the document had been circulated. CPy will remind Governor services to cascade information on drop-in sessions.</p> <p>k. The Chair and EA will draft a city-wide response for the School Funding Regulations Consultation, for agreement at SBF in September.</p>	
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Acronym Reference

ALN	Additional Learning Needs
ALP	Additional Learning Programme
BSR	Budget Strategy Report
SBF	School Budget Forum
CC	Cardiff Council
CCHF/HF	Cardiff Council Hardship Fund/ Hardship Fund
CNE	Complex Needs Enhancement
CT	Council Tax
DSB	Delegated School Budget
EOTAS	Education Other Than at School
FP	Financial Plan
FS	Financial Services
FSM	Free School Meals
FY	Financial Year
HR	Human Resources
LA	Local Authority
LAS	Local Authority Settlement
LFMO	Local Financial Management Officer
LG	Local Government
LGHF	Local Government Hardship Fund
MEAG	Minority Ethnic & Gypsy, Roma & Traveller Learners
MSF	Mutual Supply Fund
MTBS	Medium Term Budget Strategy
MTFB	Medium Term Financial Budgets
MTFM	Medium Term Financial Management
MTFP	Medium Term Financial Plan
NI	National Insurance
PA	Pay Award
PDG	Pupil Deprivation Grant
Q_	Quarter_ (number relating to)
RLW	Real Living Wage
SAO	School Attendance Officer
SB	School Balance
SBF	School Budget Forum
SEN	Special Education Needs
SLA	Service Level Agreement

SOP	School Organisation Programme
SRB	Special Resource Base
TU	Trade Union
WG	Welsh Government