

Agenda Item 08

Early Years Funding Formula Consultation and proposal for 2023-2024

Purpose of the report

1. The report provides an overview of the recent Early Years Funding Formula (EYFF) Consultation for the funding of three- and four-year-old universal and extended entitlements. The consultation was undertaken in response to the Department for Education (DfE) recent national consultation to change the way the Early Years National Funding Formula (EYNFF) is calculated and distributed to local councils, in particular the proposal to roll in the Early Years Teacher Pay and Pensions Grants (EY TPPG) to the Early Years Block of the Dedicated Schools Grant (DSG) which if agreed may result in changes to the local funding formula.

Recommendations

2. For Schools Forum to:
 - I. Note the removal of the OLD Quality supplement that has been phased out over a two year period, as agreed by Council members in 2021.
 - II. Provide a view on the recommendation to await the outcome of the national consultation and whether or not the proposal for the Early Years Teacher Pay and Pension Grant (EY TPPG) to be rolled into the Early Years block of the Dedicated Schools Grant (DSG) is agreed and local councils encouraged to consider the use of a quality supplement in their local formulas for the redistribution of this funding.
Should this be the case we would seek to introduce a NEW quality supplement for this purpose and work with the Early Years Reference Group (EYRG) to develop an application process to facilitate the appropriate targeting of this new supplement.

Early Years funding for three and four year olds in 2022-2023

3. Since its introduction in April 2017, the EYNFF has set the hourly funding rates that each local authority is paid to deliver the universal and extended entitlements for three- and four-year-olds. The EYNFF rate for Cheshire West and Chester (CW&C) currently stands at £4.61, one of the lowest allocations nationally.
4. Although the EYNFF standardised the allocations to local authorities nationally, the formula for then allocating this funding to providers remains a local decision for each local authority, albeit within specific requirements also set by the DfE. Whilst continuing to implement the requirements of the EYNFF, CW&C will continue to review the local funding formula as required.

Key requirements for 2023-2024

5. The key requirements on local authority funding of providers in 2023-2024 remain in place and are set out in Table 1 below. CW&C remains compliant in all areas of the formula and no remedial action is required at this time. The DfE's annual update to the statutory guidance is not due to be released until later in the autumn term which may result in national changes in the EYNFF and how it is implemented depending on the outcome of the recent national consultation.

Table 1

Requirement	Action
The local authority should set a single funding rate (including same base rate and supplements) for both entitlements for three and four year olds (that is, both the universal 15 hours, and the additional 15 hours for working parents)	No action required - single formula set for CW&C.
The local authority must plan to spend at least 95% of their three and four year old funding from government on the delivery of the government entitlements for three and four year olds.	No action required as the threshold is already met.
Local authorities may request that the 95% pass through requirement be disapplied in specific, exceptional circumstances.	No exceptional circumstances identified.
Local authorities should be moving towards a universal base rate for all types of provider in their local three and four year old formula, and should do this by 2019-2020.	No action required - single rate set for CW&C.
Local authorities must use a deprivation supplement in their local three and four year old formula, and any other supplements used must fall within one of the allowable categories.	No action required – requirements met with CW&C formula.
Local authorities must not channel more than 10% of their funding for three and four olds through funding supplements.	No action required – requirement met with CW&C formula.
Local authorities can continue to use 'lump sums' (as well as a differential base rate) to distribute Government funding, including the supplementary MNS funding for Maintained Nursery Schools to enable the protection of their 2016 to 2017 funding rates.	Lump sum paid for rurality supplement. No Maintained Nursery School in CW&C from September 2021.
Local authorities must provide a SEN Inclusion Fund (SENI) for three and four year olds.	Fund established.

Local authority formula setting

6. Local authorities are required to consult providers on annual changes to their local formula. Schools forums must also be consulted on changes to local early years funding formulas, including agreeing central spend by 28 February,

although the final decision rests with the local authority. Unless a disapplication is authorised by the Secretary of State, the formula cannot be changed after the financial year has started. Local authorities must calculate and notify initial budgets to providers by 31 March. These should use an estimate of the number of hours for the financial year. Unlike the schools formula, early years budgets should be updated during the course of the year as the estimated hours are replaced by actual counts.

Proposed changes for 2023-2024

Local changes – removal of Quality Supplement

7. The current EYFF for allocating funding for three- and four-year-old entitlements in the Borough for 2022-2023 is shown in Table 2 below. The formula includes a universal base rate for all providers and the supplements payable to eligible settings either as an additional hourly rate or lump sum allowance for the year. The table also includes the removal of the current Quality supplement as agreed by Cabinet members last year, due to the supplement no longer supporting an improvement in the quality of provision and minimal impact (less than 1%) on the overall funding rate for providers in receipt of the Quality supplement whilst increasing the universal base rate for all providers.
8. No changes are proposed in relation to the Deprivation or Rurality supplements at this time, which were consulted on last year.

Table 2

Current CWAC Funding Formula	Proposed CWAC Funding Formula
Universal base rate	
£4.05 per child hour	£4.24 per child hour
Deprivation Supplement	
Additional payment based on the hours claimed for individual children who reside in the 30% most disadvantaged areas in England on the IDACI or in the 30% most disadvantaged WIMD. Payment of £0.50 per child per hour	No change
Rurality supplement	
£2,000 if the Setting is defined as being in a Pre-dominantly Rural Census Output Area under the Council's Rural / Urban Classification, has few competitors within 2 miles (sparsity) and occupancy below 77%.	No change
Quality Supplement	

Additional payment based on the highest qualified staff member at the setting. If the highest qualified staff member holds an appropriate Qualified Teacher Status - the Provider will receive £0.13 per child per hour. If the highest qualified staff member holds Early Years Professional Status the Provider will receive £0.06 per child per hour.	Removal of the remaining quality supplement in its current form in order to increase the universal base rate for all providers.
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Provider impact of removal of Quality Supplement

9. The proposed Quality supplement changes provides an average increase of 0.67% to the total funding of all providers in receipt of early years funding in 2022-2023. The proposed changes to both the QTS and EYP Quality supplements would allow for £0.09 to be added on to the universal base rate. The maximum gain across all provider types following these changes would be 2.24% with the greatest reduction in funding being -0.94% impacting those providers in receipt of the higher QTS payment such as maintained nursery units. We feel this is more equitable and representative of the high quality of provision being provided right across the borough.
10. Of the 280 providers who have made a funding claim in 2021-2022 the proposed changes would have a positive (1.92% average increase) or neutral impacted on 156 (56%) providers with 124 seeing a slight decrease (-0.92% average) in their overall funding, based on the same number of claimed funded hours.

National changes – EYNFF methodology

11. The DfE uses two national funding formulae to determine hourly rates for the 2, and 3- & 4-year-old entitlements. However, many of the datasets underpinning the formulae that measure relative local costs are not using the most recent data available. The Department recently consulted on proposals to update both formulae with the most recent data for 2023-24, and to continue doing that, each year, going forward. The consultation does not include any proposals for changes to local authority funding formulae or local funding rules. However, due to the proposal to incorporate the TPPG into the Early Years Block of the DSG our local Early Years Funding Formulae may need to be revised to reflect the potential need to utilise the Quality Supplement to disseminate this funding to providers faced with additional pressures such as the payment of teachers pay and pension contributions.
12. The national proposals will result in some changes to local authorities' funding levels, reflecting changes in relative costs and levels of need between areas, so the DfE is also consulting on applying year to year protections to local authority funding rates, to help local markets to better manage changes. The DfE believes that this is the right time to make the necessary updates to the formulae as the recent Spending Review settlement will provide the certainty required to allow

them to offer protections to ensure that all local authorities see an increase in the hourly rate received, the average of which is likely to be 3%.

13. The DfE also proposes to invest an additional £10m into Maintained Nursery Schools funding from 2023-24 and proposes reforms to ensure a fairer distribution of this funding. However, as Cheshire West and Chester no longer have any MNS this part of the consultation does not apply.
14. The changes in methodology proposed in the consultation would result in the following local changes:
 - a. An illustrative increase in our local funding rate of £0.20 which we proposed to passport the full amount on to providers in the universal base rate
 - b. The inclusion of the TPPG into the EY Block at an equivalent rate of £0.07 per/hour based on the take up of funded childcare hours in our maintained nursery settings.
15. Under these proposals the universal base rate would increase to a minimum of £4.34 as shown in the second table in **Annex A**. A full illustration of the overall impact of the two potential options for the redistribution of the TPPG within the EYFF either through increasing the universal base rate (by £0.04) for all providers or via the inclusion of a NEW Quality Supplement (£0.07) paid to all providers with qualified teaching staff are also detailed in **Annex A**. The actual allocations to the local authority will be determined from the January 2023 census, the rate will be finalised once take up is known and the affordability of the formula calculated in February 2022.

Provider impact of national funding formula changes

16. A summary of the impact on providers of the two possible options for the distribution of the additional TPPG funding as part of the EY Funding Formula is provided in the table 3 below. Both scenarios include the additional £0.09 on the base rate as a result of the removal of the old Quality Supplement plus the illustrative increase of £0.20 from the proposed changes to the EYNFF.

Table 3

Option	Base rate	Quality supplement	Impact on provider (using 2021-2022 funded hours and the current 2022-2023 funding rates)
Option 1: New Quality Supplement introduced	£4.34 (Inc. 20p expected increase +9p reallocated from Quality supplement)	£0.07	• Average increase 6.04% • Maximum gain 7.16% • Minimum gain 3.77% • 99% of providers are forecasted to see an increase of at least 4.6%. Median 5.50%

Option 2: No Quality Supplement within EYFF	£4.38 (Inc. 20p expected increase, +9p reallocated from Quality supplement, +4p reallocated from TPPG)	£0.00	• Average increase 6.28% • Maximum gain 8.15% • Minimum gain 3.28% • 99% of providers are forecasted to see an increase of at least 4.0%. • Median 6.38%
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Consultation and feedback

17. In response to the DfE consultation to change the way the EYNFF is calculated and administered to local authorities, a consultation exercise with all funded providers was held from 5th September until 26th September 2022 regarding the possible options for the payment of funding currently received by schools in the form of TPPG. Due to the timing of the national consultation exercise over the summer holiday period a meeting was also held with the EYRG during the consultation period to gain the views of the group collectively. The consultation sought views from providers on whether or not they were in agreement, the funding for EY TPPG should be included within the universal base rate or passed to providers in the form of a NEW Quality supplement for providers with additional cost pressures associated with the employment of qualified teaching staff.

18. A total of 26 (9%) providers responded fully to the consultation survey. The full extract of the responses can be found in **Appendix B** and summary analysis in **Appendix C**. Key findings from the consultation were as follows:

- The data available to inform the decision regarding the two proposals is limited due to the low response rate and there being a lack of information available on the pay and conditions of qualified teaching staff employed within the Private, Voluntary and Independent childcare sector.
- Excluding a number of providers that neither agree or disagreed, providers responding showed support for both methods of distributing the EY TPPG element of the EY block. Some agreed with both options whilst others disagreed with both potential distribution methodologies.
- Slightly more providers overall agreed with the option for the additional funding to be redistributed via the universal base rate to all providers. However, understandably providers employing a member of staff with a qualified member of teaching staff were more in favour of the introduction of a NEW quality supplement to distribute the funding to providers with a QTS member of staff. Whilst those providers without a QTS member of staff were more likely to agree that the EY TPPG funding should be included in the universal base rate for all providers.
- Comments were largely focused on the overall level of funding being too low rather than the way in which the funding is distributed.

19. The Schools Forum Finance Sub-group were more supportive of a new Quality supplement being put in place than the funding being distributed via the universal base rate. The subgroup also requested that the Quality supplement be targeted to providers who were facing additional pressures as a result of paying teacher's pay and conditions and into the pension scheme.
20. Having considered all of the feedback received through the consultation and from both the EYRG and Finance Sub-group we would like to propose the following recommendations regarding changes to the Early Years Funding Formula to take effect from April 2023:
- a) the current quality supplement be removed as agreed by Cabinet members last year
 - b) should the DfE's consultation on proposed changes to the EYNFF go ahead and the EY TPPG be rolled into the EY block that a NEW targeted Quality Supplement be introduced to distribute the EY TPPG element of the EY Block to providers with qualified teaching staff.
21. This proposal would mean that schools would receive the new quality supplement that represents the EY TPPG element as they are legally required to employ qualified teaching staff with certain pay and pension duties. However, as the funding formula must be applied consistently across all providers, we propose to invite private, voluntary and independent (PVI) providers who employ qualified teaching staff and believe they have additional cost pressures similar to schools in relation to teachers pay and pensions to make an application alongside their January EY Census return to receive the new quality supplement.
22. We would seek to develop the application process with the EYRG appreciating that this will be a manual task for providers and officers and that individual funding rates would need to be agreed by 28th February in accordance with the financial regulations and funding contract procedures.

Review of 2021-22 EYFF benchmarking data

23. The DfE publishes an early years funding benchmarking tool for early entitlement places for 2, 3 and 4 year olds for all local authorities showing projected spending. The latest available data is for 2021-2022, local authorities can use this information to compare their local systems and outcomes against other local authorities. The tool is available at the following website link
<https://www.gov.uk/government/publications/early-years-benchmarking-tool>
24. When comparing Cheshire West and Chesters formula with that of Statistical neighbours (Appendix D). The following observations we made:
- The average hourly rate allocated to providers is lower than the England average and of statistical neighbours. This can largely be attributed to the local authority receiving the minimum hourly allocation of £4.61 per hour under the Early Years National Funding Formula.
 - Funding paid through supplements in the formula has reduced to under 6% of funding however, remains one of the highest of all statistical neighbours and the England average.

- Variations and anomalies were noted in the data which has been taken from local authority Section 251 statements. There is considerable variation in funding allocations across local authorities in spite of the implementation of the Early Years National Funding Formula. CW&C is one of the only local authorities that continue to pay a quality supplement although this may change depending on the outcome of the national consultation which suggests local authorities consider paying a Quality supplement to distribute the EY TPPG element of the EY Block.

25. The EYRG will continue to review the benchmarking data and use of supplements in the funding formula and report back to the Schools Forum Finance Sub Group as necessary.

Risk considerations

26. There is a risk that the rate set may not be affordable should take-up of hours significantly rise. As funding hours for the 2021-2022 financial year is currently being used to model the impact of any potential changes as we are part way through the 2022-2023 financial year, this risk is currently mitigated.

Next Steps

27. To take the Schools Forum recommendation through to Cabinet in November 2022 and implement the agreed outcome to the EYFF for 2023-2024 notifying providers in accordance with the statutory timeframe.

Appendix A: Modelling the impact of proposed changes to EYFF 2023-2024

Proposed quality supplement changes

Estimated totals using 2021/2022 funded hours (2022/2023 funding formula rates and methodology, to the nearest '000)				Estimated totals 2021/22 (2022/2023 funding formula rates with proposed change in quality methodology, to the nearest '000)			
Breakdown by supplement	Estimated totals	Current funded rate	Percentage of overall funding	Estimated totals	Proposed new funded rate (illustrative)	Percentage of overall funding	Uplift to base rate as a result of the change
Three and four year old funded hours	4,002,000			4,002,000			
Universal base rate payments	£16,207,000	£4.05	95.0%	£16,568,000	Current: £4.05 Qual. Change: £0.09 Illustrative new base rate: £4.14	97.12%	
Deprivation supplement payments	£476,000	£0.50	2.79%	£476,000	£0.50	2.79%	
Quality supplement (QTS) payments	£325,000	£0.13	2.13%	£0	£0.00	0.00%	£0.09
Quality supplement (EYP) payments	£38,000	£0.06		£0	£0.00		
Rurality supplement payments	£16,000	£2,000	0.09%	£16,000	£2,000	0.09%	
Total 3&4YO funding estimation	£17,062,000		100%	£17,060,000		100%	
Supplements as a percentage of Total Early Years Funding	5.28%			2.88%			

Proposed EYNFF changes to incorporate TPPG into Early Years Funding Formulas – Quality supplement (TPPG replacement)

Proposed changes to the Early Years National Funding Formula 2023/2024 (2021/2022 funded hours using estimated 2023/2024 funding rates)			
Breakdown by supplement	Estimated totals	Estimated funding rates 2023/2024	Percentage of overall funding
Three and four year old funded hours	4,002,000		
Universal base rate payments	£17,369,000	Current: £4.05 Removal of quality supp. : £0.09 Estimated EYNFF Increase: £0.20 Estimated new base rate: £4.34	96.3%
Deprivation supplement payments	£476,000	£0.50	2.64%
Quality supplement (QTS) payments	£0	£0.00	0.00%
Quality supplement (EYP) payments	£0	£0.00	
Quality supplement (TPPG replacement)	£175,000	£0.07	0.97%
Rurality supplement payments	£16,000	£2,000	0.09%
Total 3&4YO funding estimation	£18,036,000		100%
Supplements as a percentage of Total Early Years Funding	3.84%		

Proposed EYNFF changes to incorporate TPPG into Early Years Funding Formulas – TPPG funding passed through via the base rate

Proposed changes to the Early Years National Funding Formula 2023/2024 (2021/2022 funded hours using estimated 2023/2024 funding rates)			
Breakdown by supplement	Estimated totals	Estimated funding rates 2023/2024	Percentage of overall funding
Three and four year old funded hours	4,002,000		
Universal base rate payments	£17,529,000	Current: £4.05 Removal of quality supp. : £0.09 Estimated EYNFF Increase: £0.20 TPPG included base rate: £0.04 Estimated new base rate: £4.38	97.3%
Deprivation supplement payments	£476,000	£0.50	2.64%
Quality supplement (QTS) payments	£0	£0.00	0.00%
Quality supplement (EYP) payments	£0	£0.00	
Rurality supplement payments	£16,000	£2,000	0.09%
Total 3&4YO funding estimation	£18,021,000		100%
Supplements as a percentage of Total Early Years Funding	2.81%		

Appendix B: Early Years Funding Formula consultation response summary - Autumn 2022

1. What type of provider are you? Please select 1 of the types of provider (from the drop down list) below				
Answer Choices			Response Percent	Response Total
1	Childminder		26.92%	7
2	PVI		65.38%	17
3	MNU		7.69%	2
			answered	26
			skipped	0

2. What funding supplements do you currently receive? Please select all supplements you currently receive from the list below				
Answer Choices			Response Percent	Response Total
1	Quality - QTS		42.31%	11
2	Quality - EPS/EYTS		15.38%	4
3	Rurality		7.69%	2
4	None of the above		38.46%	10
			answered	26
			skipped	0

3. Do you agree or disagree that the new Quality supplement should be introduced for the payment of the Teachers Pay and Pensions Grant for all settings with qualified teaching staff (QTS)? Please tick 1 of the statements below which matches your views on the use of this supplement:

Answer Choices	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree	Response Total
Question above	23.08% 6	19.23% 5	30.77% 8	15.38% 4	11.54% 3	26
					answered	26
					skipped	0

4. Do you agree or disagree that the Teachers Pay and Pensions Grant should be added to the universal base rate for all providers? Please tick 1 of the statements below which matches your views on the use of this supplement

Answer Choices	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree	Response Total
Question above	26.92% 7	30.77% 8	23.08% 6	11.54% 3	7.69% 2	26
					answered	26
					skipped	0

5. Please use this section to include any further comments or suggestions relating to any of the questions listed above or anything else relating to funding for three and four year olds

Answer Choices		Response Percent	Response Total
1	Open-Ended Question	100.00%	11

5. Please use this section to include any further comments or suggestions relating to any of the questions listed above or anything else relating to funding for three and four year olds

1	05/09/2022 15:47 PM ID: 198825759	Pensions contributions apply to all qualifying staff members not just a QTS. Current funding is inadequate to cover running costs of Early Years settings and it is becoming increasingly difficult to retain staff at living wage salaries.
2	05/09/2022 19:18 PM ID: 198841487	Extra funding which is linked to the area a child lives should be paid when 70% of funding is paid
3	06/09/2022 07:13 AM ID: 198853659	Not really considered this myself I pay my own pension but only since 2018 I had been a child minder since 2003
4	06/09/2022 13:28 PM ID: 198884766	As funding inst enough to support higher wages for staff who have done extra qualification, they do their teacher training then leave the sector to work as a teacher in schools as the pay is better. It is harder to retain them.
5	06/09/2022 13:55 PM ID: 198887342	PVI settings can not be expected to lose funding in order to fund pensions for teachers in schools. Private settings struggle to meet their own financial outgoings (including mandatory pensions) without having to also fund schools.
6	07/09/2022 18:09 PM ID: 198993519	We are going to need help with extra heating and lighting bills
7	14/09/2022 10:54 AM ID: 199381095	Employer pension payments are for all eligible staff not just QTS
8	14/09/2022 14:10 PM ID: 199407297	I would like to raise (like probably everyone else) the hourly rate paid by LA's doesn't reflect the increase we have seen in pension contributions, minimum wage rise and utility bills.
9	15/09/2022 13:23 PM ID: 199495621	I believe that the funding rate for Early Years entitlement does not take into consideration the added pressure of rising costs of utilities, consumables or that of staff costs. It effectively takes 2.5 children to cover the cost of an hours pay for an adult.
10	20/09/2022 10:09 AM ID: 199670440	Funding continues to be a significant challenge to the PVI settings, while we are always encouraged to recruit highly qualified staff as research shows that a higher staff qualification provides better outcomes for children, we are not seeing this statement backed up by the funding provided to recruit such staff. Recruitment is at best, a nightmare. How can we attract committed, qualified staff when we can offer them wages barely above minimum wage alongside the demands we make of them in their role? It is no wonder that staff continue to leave this industry in droves to go in work in retail etc where they are better paid and have far less stress.
11	22/09/2022 16:47 PM ID: 199929109	As a PVI setting, we are concerned that the difference between the rate you provide and the average hourly rate of a nursery is significantly getting larger. This means for the children claiming funding we are subsidizing the difference between the rate we receive and the amount we charge other parents.

5. Please use this section to include any further comments or suggestions relating to any of the questions listed above or anything else relating to funding for three and four year olds

	answered	11
	skipped	15

Appendix C: Further breakdown of consultation responses received

Introduce new quality supplement for distribution of TPPG to providers

Type	Agree Qual supplement for TPPG			Disagree Qual supp. for TPPG			Neutral	Total
	QTS	no QTS	Total	QTS	no QTS	Total		
PVI	4	3	7	2	3	5	5	17
MNU	1		1			0	1	2
CM	2	1	3		2	2	2	7
Total	7	4	11	2	5	7	8	26

Type	Agree Qual supplement for TPPG			Disagree qual supp. for TPPG			Neutral	Total
	QTS	no QTS	Total	QTS	no QTS	Total		
PVI	24%	18%	41%	12%	18%	29%	29%	100%
MNU	50%	0%	50%	0%	0%	0%	50%	100%
CM	29%	14%	43%	0%	29%	29%	29%	100%
Total	27%	15%	42%	8%	19%	27%	31%	100%

Teachers Pay and Pensions Grant to be distributed within the base rate

Type	Agree Base rate for TPPG			Disagree Base rate for TPPG			Neutral	Total
	QTS	no QTS	Total	QTS	no QTS	Total		
PVI	3	6	9	3	1	4	4	17
MNU	1	1	2			0		2
CM	2	2	4		1	1	2	7
Total	6	9	15	3	2	5	6	26

Type	Agree Base rate for TPPG			Disagree Base rate for TPPG			Neutral	Total
	QTS	no QTS	Total	QTS	no QTS	Total		
PVI	18%	35%	53%	18%	6%	24%	24%	100%
MNU	50%	50%	100%	0%	0%	0%	0%	100%
CM	29%	29%	57%	0%	14%	14%	29%	100%
Total	23%	35%	58%	12%	8%	19%	23%	100%

Appendix D: ESFA Benchmarking data 2021-2022 (Most recent Cheshire West and Chester rates provided)

Local Authority	Base rate	Deprivation	Quality	Rurality / Sparsity	Percentage of funding by supplements
Cheshire West and Chester (2022-2023)	£4.05	£0.50 (for funded children from deprived postcodes only)	£0.13 (QTS) £0.06 (EYP)	£2000	5.7%
Geographic and statistical neighbours rates 2021-22					
Central Bedfordshire	£4.19	£0.04	£0.03	£0	1.7%
Cheshire East	£4.10	£0.09	£0.00	£0.01	2.4%
East Riding of Yorkshire	£4.14	£0.13	£0.00	£0.00	3.0%
Halton	£4.57	£0.26	£0.18	£0.00	8.8%
Nottinghamshire	£4.44	£0.02	£0.00	£0.00	0.4%
Staffordshire	£4.10	£0.09	£0.00	£0.00	2.1%
Stockport	£4.40	£0.03	£0.00	£0.00	0.6%
Warrington	£4.37	£0.02	£0.00	£0.00	0.5%
Warwickshire	£4.15	£0.13	£0.00	£0.00	3.1%
Wirral	£3.82	£0.11	£0.00	£0.00	10.0%
Worcestershire	£4.24	£0.02	£0.00	£0.00	0.5%
York	£4.13	£0.04	£0.00	£0.00	1.0%