

Grimsargh St Michael's C of E Primary School

Budget Monitoring 2023/24 and Updated Financial Forecast 2023/24-2025/26

Report 2 of 6 - includes actual data to 31st May 2023

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Summary

The number of Reception - Year 11 pupils for which Schools block funding is received in 2023/24 is 208.

Approved Revenue Budget	£
Balance brought forward from 2022/23	75,773
In year budget deficit	-27,466
Forecast Balance carried forward at 31st March 2024	48,307

The forecast outturn below includes known and anticipated changes to the approved budget. Significant variances are detailed later in this report.

Forecast Outturn	£
Balance brought forward from 2022/23	75,773
Forecast in year budget deficit	-26,952

Estimated balance carried forward at 31st March 2024	48,821
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Compared to the approved budget, the forecast outturn has increased by : 514

Guideline Balances	£
Clawback Guideline Balance (12% of estimated CFR Income - minimum of £75000)	137,762

The above forecast indicates there would be no clawback liability based on current policy approved by the Schools Forum.

The overall deficit balance in 2024/25 of £42,776 will require attention from the Governing Board/Finance Sub-Committee. This will require identifying areas for savings and/or additional income generation. It is imperative this work is undertaken as soon as possible to ensure sufficient action is taken to avoid entering an overall deficit.

Longer Term Impact on Budget

	2024/25 £	2025/26 £
Original Budget		
<i>Estimated Pupil Numbers</i>	207	208
<i>Balance b/f</i>	48,307	-48,357
<i>In Year Surplus/(Deficit)</i>	-96,664	-135,038
<i>Estimated Balance c/f</i>	-48,357	-183,395
Updated Budget Forecast		
<i>Revised Pupil Numbers</i>	209	210
<i>Balance b/f</i>	48,821	-42,766
<i>In Year Surplus/(Deficit)</i>	-91,587	-129,262
<i>Estimated Balance c/f</i>	-42,766	-172,028
<i>Clawback Guideline Balance</i>	136,466	136,297

Recommendations

Governors are asked to note the following recommendations:

- * Look at area's for potential savings/increased income in order to avoid a deficit budget in 2024/25.

Assumptions

Funding Assumptions

Schools Block funding for 2023/24 mirrors the National Funding Formula. It is assumed the MPF rate of £4,405 for Primary will remain the same in 2024/25 and 2025/26, +0.5% MFG has been assumed in 2024/25 and 2025/26.

For High Needs Block Top Up Funding the WPN rate in 2023/24 is £5,330, it has been assumed there will be a 3% uplift to this rate in 2024/25 and then remains static in 2025/26.

Staffing Pay Award Assumptions

Teaching Staff - 3% increase in pay for upper pay scale and leadership teaching staff and a tapered scale for main scale teaching staff between 7.1% for M1 to 3% for M6 from September 2023, with a further 2% in September 2024 and 2025.

Whilst it is acknowledged that final pay awards could be higher, this report assumes any additional costs associated with this will be funded.

Non -Teaching Staff (NJC pay scale) - £1,925 increase on pay points 2-43 and 3.88% increase on pay points 44 and above for non-teaching staff from April 2023, and a 2% pay award in April 2024 and 2025.

Other Assumptions Including Significant Changes to Future Years

- * All curriculum cost centres will be spent.
- * Increase in pupil numbers for funding in 2024/25 by 2 compared to budget.

Budget Monitoring

CFR	Detail	Approved Budget 2023/24 £	Virements £	Current Budget 2023/24 £	Profile to 31.5.23 £	Actual to 31.5.23 £	Variance to 31.5.23 (+ favourable - adverse) £	Full Year Variance to Current Budget (+ favourable - adverse)	Full Year Forecast to 31.3.24 £	Note
Income										
I01	Funds Delegated by the Local Authority	966,198	0	966,198	154,659	154,660	1	0	966,198	
I02	Funding for Sixth Form Students	0	0	0	0	0	0	0	0	
I03	High Needs Top Up Funding	31,804	0	31,804	5,556	5,556	0	0	31,804	
I04	Funding for Minority Ethnic Pupils	0	0	0	0	0	0	0	0	
I05	Pupil Premium	38,705	0	38,705	6,451	2,910	-3,541	0	38,705	
I06	Other Government Grants	0	0	0	0	0	0	0	0	
I07	Other Grants and Payments Received	0	0	0	0	0	0	0	0	
I08a	Income from Letting Premises	9,000	0	9,000	104	104	0	0	9,000	
I08b	Other income from facilities and services	9,660	0	9,660	0	0	0	0	9,660	
I09	Income from Catering	19,440	0	19,440	3,479	4,793	1,314	0	19,440	
I10	Receipts from Supply Teacher Insurance Claims	0	0	0	0	0	0	0	0	
I11	Receipts from Other Insurance Claims	0	0	0	0	0	0	0	0	
I12	Income from Contributions to Visits, etc.	14,000	0	14,000	1,967	1,967	0	0	14,000	
I18c	Other COVID-19 related grants	3,828	0	3,828	608	689	81	0	3,828	
I18d	Additional Grant for Schools	55,385	0	55,385	0	0	0	0	55,385	
Income Revenue Total		1,148,020	0	1,148,020	172,823	170,679	-2,144	0	1,148,020	
Expenditure										
E01	Teaching Staff	562,760	0	562,760	90,525	92,385	-1,860	-4,027	566,787	1
E02	Supply Teaching Staff	6,000	0	6,000	918	918	0	0	6,000	
E03	Education Support Staff	225,650	0	225,650	34,663	32,760	1,903	4,648	221,002	2
E04	Premises Staff	22,972	0	22,972	3,249	3,320	-71	-107	23,079	
E05	Administrative and Clerical Staff	53,343	0	53,343	8,114	8,049	65	0	53,343	
E06	Catering Staff	0	0	0	0	0	0	0	0	
E07	Cost of Other Staff	0	0	0	0	0	0	0	0	
E08	Indirect Employee Expenses	438	0	438	131	131	0	0	438	
E09	Staff Development and Training	7,081	0	7,081	1,692	1,692	0	0	7,081	
E10	Supply Teacher Insurance	11,111	0	11,111	10,000	9,942	58	0	11,111	
E11	Staff-Related Insurance	0	0	0	0	0	0	0	0	
E12	Building Maintenance and Improvement	15,700	0	15,700	4,846	4,846	0	0	15,700	
E13	Grounds Maintenance and Improvement	1,045	0	1,045	0	0	0	0	1,045	
E14	Cleaning and Caretaking	19,120	0	19,120	3,359	3,325	34	0	19,120	
E15	Water and Sewerage	6,500	0	6,500	0	0	0	0	6,500	
E16	Energy	23,300	0	23,300	0	0	0	0	23,300	
E17	Rates	5,107	0	5,107	0	0	0	0	5,107	
E18	Other Occupation Costs	5,358	0	5,358	266	266	0	0	5,358	

E19	Learning Resources	52,685	0	52,685	5,389	5,398	-9	0	52,685
E20	ICT Learning Resources	20,799	0	20,799	9,348	9,348	0	0	20,799
E21	Examination Fees	0	0	0	0	0	0	0	0
E22	Administrative Supplies	14,000	0	14,000	4,716	4,701	15	0	14,000
E23	Other Insurance Premiums	10,739	0	10,739	4,560	4,517	43	0	10,739
E24	Special Facilities	0	0	0	0	0	0	0	0
E25	Catering Supplies	70,216	0	70,216	6,920	4,990	1,929	0	70,216
E26	Agency Supply Teaching Staff	0	0	0	0	0	0	0	0
E27	Bought in Professional Services - Curriculum	25,883	0	25,882	5,940	5,888	52	-1	25,883
E28a	Bought in professional services – other (except PFI)	15,680	0	15,680	6,105	6,105	0	0	15,680
Expenditure Revenue Total		1,175,486	0	1,175,486	200,741	198,581	2,160	514	1,174,972

In Year Surplus / (Deficit)	-27,466
Surplus / (Deficit) Brought Fwd	75,773
Estimated Balance Carried Forward at 31st March 2024	48,307

In Year Surplus / (Deficit)	-26,952
Surplus / (Deficit) Brought Fwd	75,773
Forecast Balance Carried Forward at 31st March 2024	48,821

Adjustments to Budget Heading Allocations

No virements actioned to date

2023/24 Variances

Expenditure

Note

1 E01 - Teaching Staff : Full Year Estimated Impact on Balances : £-4027 (Adverse)

This adverse figure is due to:

- A Teacher was included in the budget as 0.4fte from the beginning of April, this position was 0.6fte until the 17th April.
- A Teacher claimed additional hours in April. These were not included in the budget.
- A new teaching position included in the budget from September 2023 on M3/0.5fte has been filled at UPS1/0.5fte

2 E03 - Education Support Staff : Full Year Estimated Impact on Balances : £4648 (Favourable)

This favourable figure is due to:

- A TA2b position included in the budget at 29.75hrs reduced to 20.25hrs from 17th April 2023.

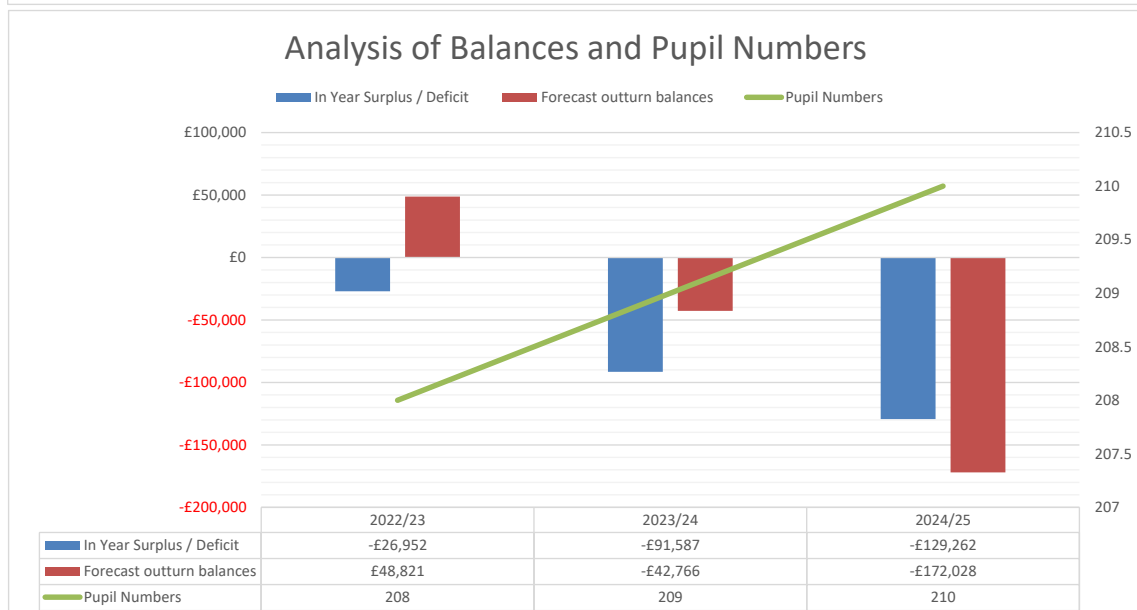
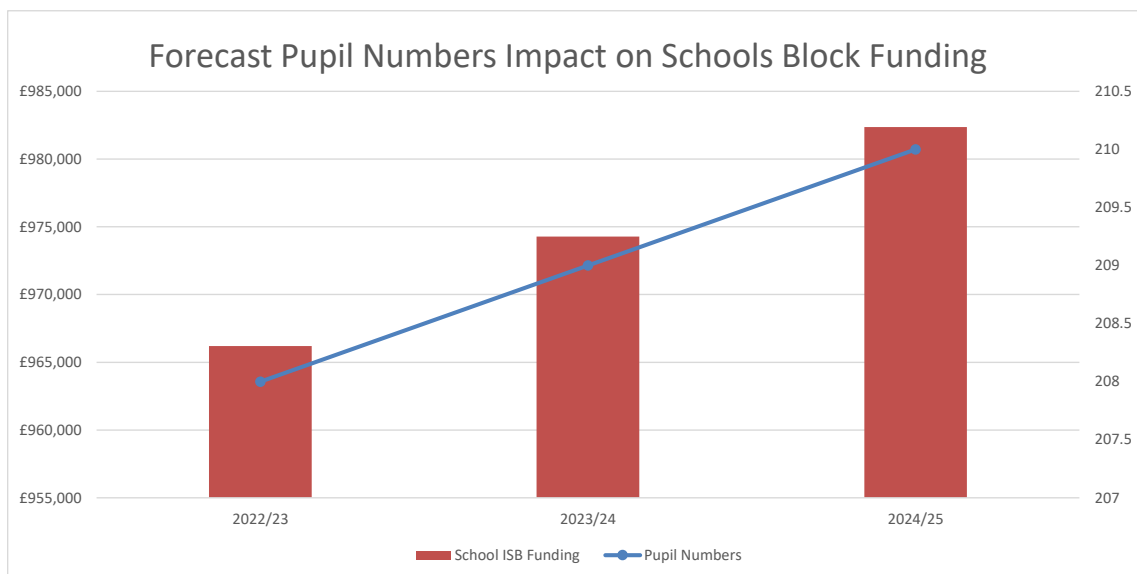
The following overspends have been offset by the above saving:

- Autumn term TA2 hours will increase by 5hrs per week.
- Learning Mentor hours have increased by 1hr per week compared to the budget.

Updated Financial Forecast

CFR	Detail	Approved Budget	Updated Forecast		
		2023/24	2023/24	Longer Term Impact	
		NOR	208	209	210
Income					
I01	Funds Delegated by the Local Authority		966,198	974,284	982,356
I02	Funding for Sixth Form Students		0	0	0
I03	High Needs Top Up Funding		31,804	24,568	14,812
I04	Funding for Minority Ethnic Pupils		0	0	0
I05	Pupil Premium		38,705	29,280	29,280
I06	Other Government Grants		0	0	0
I07	Other Grants and Payments Received		0	0	0
I08a	Income from Letting Premises		9,000	9,270	9,455
I08b	Other income from facilities and services		9,660	9,950	10,149
I09	Income from Catering		19,440	20,023	20,423
I10	Receipts from Supply Teacher Insurance Claims		0	0	0
I11	Receipts from Other Insurance Claims		0	0	0
I12	Income from Contributions to Visits, etc.		14,000	14,000	14,000
I18c	Other COVID-19 related grants		3,828	3,261	2,755
I18d	Additional Grant for Schools		55,385	52,580	52,580
Income Revenue Total			1,148,020	1,137,216	1,135,810
Expenditure					
E01	Teaching Staff		562,760	595,483	620,704
E02	Supply Teaching Staff		6,000	6,180	6,304
E03	Education Support Staff		225,650	229,970	237,231
E04	Premises Staff		22,972	23,954	25,233
E05	Administrative and Clerical Staff		53,343	56,632	58,508
E06	Catering Staff		0	0	0
E07	Cost of Other Staff		0	0	0
E08	Indirect Employee Expenses		438	456	465
E09	Staff Development and Training		7,081	7,364	7,512
E10	Supply Teacher Insurance		11,111	11,555	11,787
E11	Staff-Related Insurance		0	0	0
E12	Building Maintenance and Improvement		15,700	16,328	16,655
E13	Grounds Maintenance and Improvement		1,045	1,087	1,109
E14	Cleaning and Caretaking		19,120	19,885	20,282
E15	Water and Sewerage		6,500	6,760	6,895
E16	Energy		23,300	24,232	24,717
E17	Rates		5,107	5,311	5,418
E18	Other Occupation Costs		5,358	5,572	5,684
E19	Learning Resources		52,685	49,744	50,176
E20	ICT Learning Resources		20,799	26,311	21,577
E21	Examination Fees		0	0	0
E22	Administrative Supplies		14,000	14,560	14,851
E23	Other Insurance Premiums		10,739	11,169	11,392
E24	Special Facilities		0	0	0
E25	Catering Supplies		70,216	73,025	74,485
E26	Agency Supply Teaching Staff		0	0	0
E27	Bought in Professional Services - Curriculum		25,883	26,918	27,456
E28a	Bought in professional services – other (except PFI)		15,680	16,307	16,633
Expenditure Revenue Total			1,175,486	1,228,803	1,265,073
In Year Surplus / (Deficit)			-27,466	-91,587	-129,262
Surplus / (Deficit) Brought Fwd			75,773	48,821	-42,766
Estimated Balance Carried Forward at 31st March			48,307	-42,766	-172,028

Key Performance Indicators	2023/24	2024/25	2025/26	Help Text
Total Staff Costs (£)	870,210	912,219	947,981	Total of all staffing costs incl. Other Expenditure (E01, E02, E03, E04, E05, E06, E07, E31)
Total Staff Costs to Total Income (%)	76%	80%	83%	(Total of all staffing costs incl. Other Expenditure (E01, E02, E03, E04, E05, E06, E07, E31) ÷ Total Income) x 100
Total Staff Costs as Proportion of Total Expense (%)	74%	74%	75%	(Total of all staffing costs incl. Other Expenditure (E01, E02, E03, E04, E05, E06, E07, E31) ÷ Total Exp) x 100
FTE Teaching Staff	9.5	9.5	9.5	Total of teaching staff FTEs (E01, E02)
FTE Support Staff	8.9	9	9	Total of non-teaching staff FTEs (E03, E04, E05, E06, E07, E31)
Total FTE	18.4	18.5	18.5	Total of all staff FTEs
Total Pupil Numbers by Lagged Pupil Numbers	208	209	210	Matches the totals on the Pupil Numbers page
Pupil Teacher Ratio as per Lagged Pupil Numbers	21.89	22	22.11	Total pupils ÷ Total of teaching staff FTE
Average Teacher Cost (£)	59,434	62,682	65,337	Total teaching staff cost (E01, E02) ÷ Total of teaching staff FTE
Proportion of budget spent on the Leadership team (%)	13%	14%	15%	Cost of staff with Teachers scale code & Leadership scale group ÷ Total Income x 100
Spend per pupil for non-pay expenditure lines (£)	1465.2	1514.76	1509.96	Non-Staffing Expenditure (excluding capital) (E08, E09, E10, E11, E12, E13, E14, E15, E16, E17, E18, E19, E20, E21, E22, E23, E24, E25, E26, E27, E28a, E28b, E29, E30, E32) ÷ Pupil Numbers



Appendix: Updated Income & Expenditure Forecast

CFR	Income Cost Centre	Ledger	Description	2023/24	2024/25	2025/26
			NOR R - 6	705,952	709,346	712,740
			FSM Primary	6,720	5,894	5,922
			FSM Ever 6 Primary	9,870	9,917	9,965
			IDACI_F Primary	462	464	467
			IDACI_E Primary	4,783	4,806	4,829
			IDACI_C Primary	7,717	7,754	7,791
			IDACI_B Primary	512	515	517
			EAL_3 Primary	2,033	2,043	2,053
			Prior Attainment Primary	64,532	64,842	65,152
I01			Total Pupil Led Factors	802,582	805,582	809,436
			Lump Sum	128,000	128,000	128,000
			Rates	5,107	5,107	5,107
I01			Total Other Factors	133,107	133,107	133,107
			Minimum Funding Guarantee	0	4,891	8,986
I01			Total Minimum Funding Guarantee	0	4,891	8,986
			Primary Schools In Financial Difficulty	(2,261)	(2,272)	(2,283)
			Primary Museum Service	(410)	(412)	(414)
			Primary Trade union and other public duties and suspensions	(1,111)	(1,116)	(1,121)
			Inclusion Hubs	(2,288)	(2,299)	(2,310)
			School Improvement	(1,664)	(1,672)	(1,680)
I01			Total De-delegation	(7,733)	(7,771)	(7,808)
			Core Uplift Funding	2,071	1,465	859
			Top Up Funding - WPN of E+ Statements	26,872	23,103	13,954
I03			Total High Needs Block	28,943	24,568	14,812
			De-delegation Income Adjustment	7,733	7,965	8,124
			MSAG	30,510	30,510	30,510
I01			Total Funds Delegated by the LA	38,243	38,475	38,634
			MSAG HN Sup Grant	2,861	0	0
I03			Total High Needs Top Up Funding	2,861	0	0
			Indicative Pupil Premium Grant	18,465	14,100	14,100
			Pupil Premium Plus	20,240	15,180	15,180
I05			Total Pupil Premium	38,705	29,280	29,280
			Discovery Vine	9,000	9,270	9,455
I08a			Total Income from Lettings	9,000	9,270	9,455
			Clubs	660	680	693
			Rents - General	9,000	9,270	9,455
I08b			Total Other income from facilities and services	9,660	9,950	10,149
	06Catering		Catering Income	18,240	18,787	19,163
	06Milk		Milk Contributions	1,200	1,236	1,261
I09			Total Income from Catering	19,440	20,023	20,423
	06EdVisits		Educational visit income	14,000	14,000	14,000
I12			Total Contributions to Educational Visits	14,000	14,000	14,000
			Recovery Premium	2,755	2,755	2,755
			School Led Tutoring payment 3 from previous year	1,215	506	0
			SLTG payment 2	354	0	0
			SLTG payment 1	354	0	0
			Clawback of SLTG	(850)	0	0
I18c			Total Other COVID-19 related grants	3,828	3,261	2,755
	06UIFSM		UIFSM	37,605	34,800	34,800
	06SportsI		PE Grant	17,780	17,780	17,780
I18d			Total Additional Grant for Schools	55,385	52,580	52,580
Total Revenue Income				1,148,020	1,137,216	1,135,810

Expenditure Cost Centre	Ledger	Description	2023 - 24	2024 - 25	2025 - 26
		Teaching Staff - Pay	420,744	443,190	461,536
		Teaching Staff - Employers NI	44,248	47,345	49,877

		Teaching Staff - Pension	99,632	104,947	109,292
		Teaching Staff - Other	2,163	0	0
E01		Total Teaching Staff	566,787	595,483	620,704
		Supply Teaching Staff - Pay	0	0	0
		Supply Teaching Staff - Employers NI	0	0	0
		Supply Teaching Staff - Pension	0	0	0
		Supply Teaching Staff - Other	6,000	6,180	6,304
E02		Total Supply Teaching Staff	6,000	6,180	6,304
		Education Support Staff - Pay	178,972	185,940	191,513
		Education Support Staff - Employers NI	11,857	12,692	13,452
		Education Support Staff - Pension	29,172	30,308	31,217
		Education Support Staff - Other	1,000	1,030	1,051
E03		Total Education Support Staff	221,002	229,970	237,231
		Premises Staff - Pay	16,668	17,293	18,253
		Premises Staff - Employers NI	1,693	1,782	1,904
		Premises Staff - Pension	2,717	2,819	2,975
		Premises Staff - Other	2,000	2,060	2,101
E04		Total Premises Staff	23,079	23,954	25,233
		Administrative and Clerical Staff - Pay	43,495	46,425	47,868
		Administrative and Clerical Staff - Employers NI	2,758	2,639	2,838
		Administrative and Clerical Staff - Pension	7,090	7,567	7,802
		Administrative and Clerical Staff - Other	0	0	0
E05		Total Administrative and Clerical Staff	53,343	56,632	58,508
		Other Staff - Pay	0	0	0
		Other Staff - Employers NI	0	0	0
		Other Staff - Pension	0	0	0
		Other Staff - Other	0	0	0
E07		Total Other Staff	0	0	0
		Total Staffing	870,210	912,219	947,981
	01CRB	Pre-employment Checks (DBS)	238	248	252
		OHU Charges	200	208	212
E08		Total Indirect Employee Expenses	438	456	465
	01Train	Course Fees	6,240	6,490	6,619
	01Train	Governor Training / LASGB	591	615	627
	05OBIS	Safeguarding (new 16/17)	250	260	265
E09		Total Development and Training	7,081	7,364	7,512
	01Suplns	Supply Teacher Insurance	10,000	10,400	10,608
	01DeDelT	De-delegation Adjustment – Trade Union and Other Public Duties and Suspensions	1,111	1,155	1,179
E10		Total Supply Teacher Insurance	11,111	11,555	11,787
	02Delp	External Property Fees	15,000	15,600	15,912
		Kogs Maintenance and Landlord Cert	700	728	743
E12		Total Building Maintenance and Improvement	15,700	16,328	16,655
	02Ground	Grounds Maintenance / Contract	1,045	1,087	1,109
E13		Total Grounds Maintenance and Improvement	1,045	1,087	1,109
	02CD	Cleaning Supplies & Equipment	3,120	3,245	3,310
	02Clean	Cleaning Contract	16,000	16,640	16,973
E14		Total Cleaning and Caretaking	19,120	19,885	20,282
	02Water	Water and Sewerage	6,500	6,760	6,895
E15		Total Water and Sewerage	6,500	6,760	6,895
	02Electric	Electricity	12,500	13,000	13,260
	02Gas	Gas	8,000	8,320	8,486
		Kogs Electricity	2,800	2,912	2,970
E16		Total Energy	23,300	24,232	24,717
	02Rates	Rates - General	5,107	5,311	5,418
E17		Total Rates	5,107	5,311	5,418
	02OtherO	ZIP Chillmaster	1,136	1,181	1,205
	02OtherO	Other Occupational Costs	1,622	1,687	1,721
	02Waste	Waste Collection	2,600	2,704	2,758
E18		Total Other Occupation Costs	5,358	5,572	5,684
	04Sip	School Improvement Plan Projects	2,600	2,704	2,758
	04Museum	Museum Loan Box Subscription	260	270	276
	04PupilPr	Pupil Premium Resources	1,000	1,040	1,061
	04HeadTe	Curriculum / Capitation Cost Centres	7,800	8,112	8,274
	04Assess	PIPS / Baseline Assessment	2,080	2,163	2,206

	04Furnitur	Furniture	1,000	1,040	1,061
	04Swim	Swimming	5,824	6,057	6,178
	04CopyTV	Copyright Fees / TV Licence	173	180	183
	04EdVisits	Educational Visits	16,000	16,000	16,000
	04SportG	PE Grant expenditure	12,178	12,178	12,178
		PE Grant c/f from 22/23	3,770	0	0
E19		Total Learning Resources (not ICT)	52,685	49,744	50,176
	04ICTSub	ICT Licences	9,600	9,984	10,184
	04ICTProj	ICT Projects	5,000	10,000	5,000
	04BTLSB	BTLS Licences	1,036	1,077	1,099
	04ICT	ICT Equipment & Resources	2,163	2,250	2,295
		Broadband	3,000	3,000	3,000
E20		Total ICT Learning Resources	20,799	26,311	21,577
	04Photo	Reprographics	5,000	5,200	5,304
		BTLS	2,385	2,480	2,530
	04Postage	Postages	324	337	344
	04Teacht	Teachers2Parents	2,080	2,163	2,206
	04Bank	Banking Charges (e.g. Parent Pay)	223	232	236
	04Office	Office	1,000	1,040	1,061
	04Telepho	Telephones	2,000	2,080	2,122
		EES Licence	988	1,028	1,048
E22		Total Administrative Supplies	14,000	14,560	14,851
	04OtherIn	Insurance - LCC	3,710	3,858	3,936
	04OtherIn	Diocese	4,560	4,743	4,838
	04DeDelS	De-delegation Adjustment – Schools in Financial Difficulty	2,261	2,351	2,398
		Kogs Building Insurance	208	216	221
E23		Total Other Insurance Costs	10,739	11,169	11,392
	04Caterin	Catering Contract	68,926	71,683	73,117
	04Milk	Milk	1,290	1,342	1,368
E25		Total Catering Supplies	70,216	73,025	74,485
	04Library	School Library Service	1,982	2,062	2,103
	05Agency	SEN Agency	7,400	7,696	7,850
	05Adv	QCIS - Advisory Services	3,250	3,380	3,448
	05ICTSup	Bought in ICT Curriculum Support	5,400	5,616	5,728
	05OBIS	Pupil Trackers/Questionnaires etc	958	997	1,017
		De-Del Inclusion Hub	2,288	2,380	2,427
	05DeDelM	De-delegation Adjustment – Museum Service	410	426	435
		Golden Hill	1,030	1,071	1,093
		Music Services	1,500	1,560	1,591
		School Improvement De-Del	1,664	1,731	1,765
E27		Total Bought in Prof Services - Curric	25,883	26,918	27,456
	05OBIS	Cleaning Support	381	396	404
	05OBIS	Diocesan Fees	1,622	1,687	1,721
	05OBIS	Admissions / Appeals	925	962	981
	05OBIS	Senior HR Support (new 16/17)	1,045	1,087	1,109
	05OBIS	New H and S Service (new 16/17)	910	946	965
	05OBIS	Clerking Governing Bodies	1,676	1,744	1,778
	05OBIS	Schools Financial Services	4,184	4,351	4,438
	05OBIS	Accounts Payable	398	414	422
	05OBIS	Legal & Publicity Services	450	468	477
	05OBIS	Health and Safety	452	470	479
	05OBIS	Playground Inspection	176	183	186
	05OBIS	Grounds Maintenance Support	381	396	404
	05OBIS	BTLS HR & Payroll	3,080	3,203	3,267
E28a		Total Bought in professional services – other (except PFI)	15,680	16,307	16,633
Total Revenue Expenditure			1,174,972	1,228,803	1,265,073
In Year Surplus / (Deficit)			(26,952)	(91,587)	(129,262)
Surplus / (Deficit) Brought Fwd			75,773	48,821	(42,766)
Cumulative Surplus / (Deficit) C/Fwd			48,821	(42,766)	(172,028)