

# **Grimsargh St Michael's C of E Primary School**

## **Budget Monitoring 2023/24 and Updated Financial Forecast 2023/24-2026/27**

**Report 4 of 6 - includes actual data to 31st October 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.

| <b>Approved Revenue Budget</b>                      | <b>£</b> |
|---|----------|
| 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.

| <b>Forecast Outturn</b>              | <b>£</b> |
|--------------------------------------|----------|
| Balance brought forward from 2022/23 | 75,773   |
| Forecast in year budget deficit      | -12,861  |

|   |               |
|---|---------------|
| <b>Estimated balance carried forward at 31st March 2024</b> | <b>62,912</b> |
|---|---------------|

Compared to the approved budget, the forecast outturn has increased by : **14,605**

This report includes variances as identified in the P1-P5 report along with the following significant changes.

- \* Increase in catering income (Discovery Vine).
- \* Supply Insurance received.

While this report includes a budget monitoring update for the current year, its main focus is to provide an indication of the budget position for the next financial year.

The forecast funding for 2024/25 is now based on the published NFF rates and October 2023 pupil numbers. This is not confirmation of actual funding for 2024/25 as this is subject to change based on final cleansed October 2023 census data. Funding will be finalised at budget setting in the spring term 2024.

| <b>Guideline Balances</b>  | <b>£</b> |
|--|----------|
| Clawback Guideline Balance (12% of estimated CFR Income - minimum of £75000) | 141,043  |

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

Although there is no overall deficit forecast for 2024/25, please note that the significant/increasing in year deficits would require attention to avoid entering a deficit position in future years and to achieve long term sustainability.

## Longer Term Impact on Budget

|                                   | 2024/25<br>£   | 2025/26<br>£    | 2026/27<br>£    |
|-----------------------------------|----------------|-----------------|-----------------|
| <b>Original Budget</b>            |                |                 |                 |
| <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>      | <b>-48,357</b> | <b>-183,395</b> |                 |
| <b>Updated Budget Forecast</b>    |                |                 |                 |
| <i>Estimated Pupil Numbers</i>    | 208            | 210             | 210             |
| <i>Balance b/f</i>                | 62,912         | 7,235           | <b>-87,283</b>  |
| <i>In Year Surplus/(Deficit)</i>  | <b>-55,677</b> | <b>-94,519</b>  | <b>-140,835</b> |
| <i>Estimated Balance c/f</i>      | <b>7,235</b>   | <b>-87,283</b>  | <b>-228,119</b> |
| <b>Clawback Guideline Balance</b> | 141,276        | 141,072         | 140,405         |

## Recommendations

Governors are asked to note the following recommendations:

- \* Approve recommended virements detailed later in this report.
- \* Identify potential areas of savings/increased income in order to avoid an overall deficit budget in future years.

## Assumptions

### Funding Assumptions

The recent government funding announcements confirmed the minimum pupil funding (MPF) levels for primary and secondary schools (this is not the same as AWPU): For secondary schools, the MPF level will be £5,995 per pupil in 2024/25, the primary school MPF level will be £4,610 per pupil in 2024/25.

A 1.4% uplift will be applied to pupil led factors, deprivation factors and lump sum and 1.6% to free school meals for 2024/25 in the Schools Block formula.

A positive 0.5% minimum funding guarantee (MFG) figure will be used in the finalising of 2024/25 school budgets, this means that primary and secondary schools will receive at least 0.5% more pupil-led funding per pupil compared to 2023/24. The funding allocation will be finalised in the Spring term. For the purposes of this report a positive 0.5% MFG has been applied to the funding for 2025/26 and 2026/27, this has not been confirmed.

The DfE has indicated that there will be no national funding formula (NFF) gains cap, so that all schools attract their full allocations under the formula.

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. Details of the number of pupils and WPN included are provided below.

|               | 2024/25       |      | 2025/26       |      | 2026/27       |      |
|---------------|---------------|------|---------------|------|---------------|------|
|               | No. of Pupils | WPN  | No. of Pupils | WPN  | No. of Pupils | WPN  |
| <b>Summer</b> | 3             | 5.50 | 2             | 5.00 | 1             | 2.50 |
| <b>Autumn</b> | 2             | 5.00 | 1             | 2.50 | 1             | 2.50 |
| <b>Spring</b> | 2             | 5.00 | 1             | 2.50 | 1             | 2.50 |

### Staffing Pay Award Assumptions

Teaching Staff - 7.1% increase in pay for main scale 1 and 6.5% increase for all other pay points from September 2023, with a further 2% from September 2024 onwards.

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 onwards.

### Other Assumptions Including Significant Changes to Future Years

\* New cleaning contract from November 2023 to cover reduction in Site Supervisor hours.

## Budget Monitoring

| CFR                         | Detail  | Approved Budget 2023/24<br>£ | Virements<br>£ | Current Budget 2023/24<br>£ | Profile to 31.10.23<br>£ | Actual to 31.10.23<br>£ | Variance to 31.10.23<br>+ favourable<br>- adverse<br>£ | Full Year Variance to Current Budget<br>+ favourable<br>- adverse<br>£ | Full Year Forecast to 31.3.24<br>£ |
|-----------------------------|---|------------------------------|----------------|-----------------------------|--------------------------|-------------------------|--|--|------------------------------------|
| <b>Income</b>               |   |                              |                |                             |                          |                         |  |  |                                    |
| I01                         | Funds Delegated by the Local Authority        | 966,198                      | 0              | 966,198                     | 554,020                  | 554,023                 | 3  | 9,205  | 975,403                            |
| 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                      | 19,383                   | 20,638                  | 1,255  | 3,109  | 34,913                             |
| I04                         | Funding for Minority Ethnic Pupils            | 0                            | 0              | 0                           | 0                        | 0                       | 0  | 0  | 0                                  |
| I05                         | Pupil Premium                                 | 38,705                       | 0              | 38,705                      | 31,430                   | 31,430                  | 0  | 0  | 38,705                             |
| I06                         | Other Government Grants                       | 0                            | 0              | 0                           | 0                        | 1,200                   | 1,200  | 1,200  | 1,200                              |
| I07                         | Other Grants and Payments Received            | 0                            | 0              | 0                           | 0                        | 0                       | 0  | 0  | 0                                  |
| I08a                        | Income from Letting Premises                  | 9,000                        | 0              | 9,000                       | 3,000                    | 3,000                   | 0  | 0  | 9,000                              |
| I08b                        | Other income from facilities and services     | 9,660                        | 0              | 9,660                       | 4,304                    | 4,304                   | 0  | 0  | 9,660                              |
| I09                         | Income from Catering                          | 19,440                       | 0              | 19,440                      | 10,237                   | 17,538                  | 7,301  | 4,668  | 24,108                             |
| I10                         | Receipts from Supply Teacher Insurance Claims | 0                            | 0              | 0                           | 0                        | 3,142                   | 3,142  | 3,141  | 3,141                              |
| 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                      | 10,575                   | 10,575                  | 0  | 0  | 14,000                             |
| I13                         | Donations and/or Voluntary Funds              | 0                            | 5,000          | 5,000                       | 5,000                    | 5,000                   | 0  | 0  | 5,000                              |
| I18c                        | Other COVID-19 related grants                 | 3,828                        | 0              | 3,828                       | 3,635                    | 3,728                   | 93   | 0  | 3,828                              |
| I18d                        | Additional Grant for Schools                  | 55,385                       | 0              | 55,385                      | 45,013                   | 46,024                  | 1,011  | 1,011  | 56,396                             |
| <b>Income Revenue Total</b> |   | <b>1,148,020</b>             | <b>5,000</b>   | <b>1,153,020</b>            | <b>686,597</b>           | <b>700,602</b>          | <b>14,005</b>  | <b>22,334</b>  | <b>1,175,354</b>                   |
| <b>Expenditure</b>          |   |                              |                |                             |                          |                         |  |  |                                    |
| E01                         | Teaching Staff                                | 562,760                      | 0              | 562,760                     | 321,870                  | 320,566                 | 1,304  | -14,555  | 577,315                            |
| E02                         | Supply Teaching Staff                         | 6,000                        | 0              | 6,000                       | 3,500                    | 5,188                   | -1,688   | 0  | 6,000                              |
| E03                         | Education Support Staff                       | 225,650                      | 0              | 225,650                     | 121,321                  | 112,724                 | 8,597  | 11,939   | 213,711                            |
| E04                         | Premises Staff                                | 22,972                       | 0              | 22,972                      | 11,372                   | 11,917                  | -545   | 5,228  | 17,744                             |
| E05                         | Administrative and Clerical Staff             | 53,343                       | 0              | 53,343                      | 28,831                   | 30,093                  | -1,262   | -1,970   | 55,313                             |
| 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                          | 6              | 444                         | 358                      | 358                     | 0  | 6  | 438                                |
| E09                         | Staff Development and Training                | 7,081                        | 1,600          | 8,681                       | 5,064                    | 8,160                   | -3,096   | -700   | 9,381                              |
| 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                      | 9,450                    | 8,704                   | 746  | 0  | 15,700                             |
| E13                         | Grounds Maintenance and Improvement           | 1,045                        | 0              | 1,045                       | 523                      | 541                     | -19  | 0  | 1,045                              |
| E14                         | Cleaning and Caretaking                       | 19,120                       | 0              | 19,120                      | 11,153                   | 10,736                  | 418  | -3,114   | 22,234                             |
| E15                         | Water and Sewerage                            | 6,500                        | 0              | 6,500                       | 3,111                    | 3,328                   | -217   | 0  | 6,500                              |

|                                  |  |                  |              |                  |                |                |              |               |                  |
|----------------------------------|--|------------------|--------------|------------------|----------------|----------------|--------------|---------------|------------------|
| E16                              | Energy   | 23,300           | 0            | 23,300           | 7,585          | 7,368          | 218          | 0             | 23,300           |
| E17                              | Rates  | 5,107            | 0            | 5,107            | 5,107          | 5,246          | -139         | -140          | 5,247            |
| E18                              | Other Occupation Costs                               | 5,358            | 0            | 5,358            | 2,818          | 2,818          | 0            | 0             | 5,358            |
| E19                              | Learning Resources                                   | 52,685           | 6,040        | 58,725           | 36,405         | 36,405         | 0            | -200          | 58,925           |
| E20                              | ICT Learning Resources                               | 20,799           | 1,000        | 21,799           | 15,937         | 15,936         | 0            | 0             | 21,799           |
| E21                              | Examination Fees                                     | 0                | 0            | 0                | 0              | 0              | 0            | 0             | 0                |
| E22                              | Administrative Supplies                              | 14,000           | 0            | 14,000           | 8,561          | 9,074          | -513         | -277          | 14,277           |
| 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           | 31,476         | 30,954         | 522          | 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           | 12,917         | 12,788         | 129          | -301          | 26,183           |
| E28a                             | Bought in professional services – other (except PFI) | 15,680           | 0            | 15,680           | 14,830         | 14,598         | 232          | 0             | 15,680           |
| <b>Expenditure Revenue Total</b> |  | <b>1,175,486</b> | <b>8,646</b> | <b>1,184,132</b> | <b>666,749</b> | <b>661,960</b> | <b>4,788</b> | <b>-4,083</b> | <b>1,188,215</b> |

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

|  |                |
|--|----------------|
| <b>In Year Surplus / (Deficit)</b>                         | <b>-12,861</b> |
| <b>Surplus / (Deficit) Brought Fwd</b>                     | <b>75,773</b>  |
| <b>Forecast Balance Carried Forward at 31st March 2024</b> | <b>62,912</b>  |

### Adjustments to Budget Heading allocations

#### Virements from Reserves

| From                   | To                                   | Amount (£)   | Comments   | Period Actioned |
|------------------------|--------------------------------------|--------------|--|-----------------|
| E99 - Revenue Reserves | E19 - Learning Resources             | 1,000        | To cover additional Art expenditure.                     | P3-P5           |
| E99 - Revenue Reserves | E20 - ICT Learning Resources         | 1,000        | To cover additional ICT Project expenditure.             | P3-P5           |
| E99 - Revenue Reserves | E19 - Learning Resources             | 40           | To cover additional Museum and Head Teacher expenditure. | P6-P7           |
| E99 - Revenue Reserves | E09 - Staff Development and Training | 1,600        | To cover additional Training expenditure                 | P6-P7           |
| E99 - Revenue Reserves | E08 - Indirect Employee Expenses     | 6            | To cover additional expenditure.                         | P6-P7           |
|                        |                                      | <b>3,646</b> |  |                 |

#### Allocation of Additional Funds/Income

| Income                                   | Expenditure              | Amount (£) | Comments  | Period Actioned |
|--|--------------------------|------------|---|-----------------|
| I13 - Donations and / or Voluntary Funds | E19 - Learning Resources | 5,000      | Donation vired to Furniture and Head Teacher cost centre. | P6-P7           |

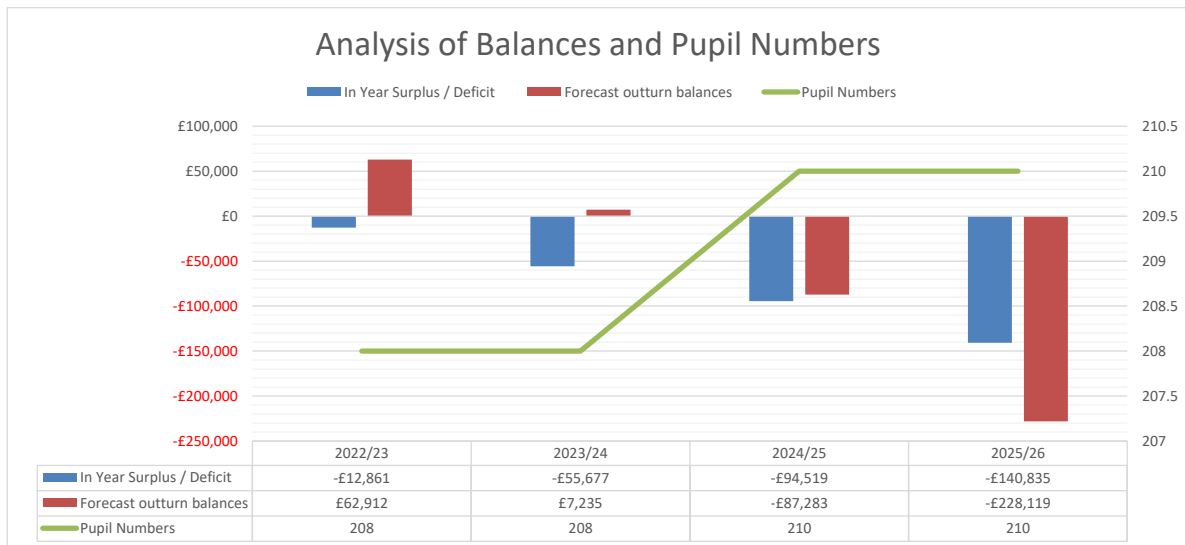
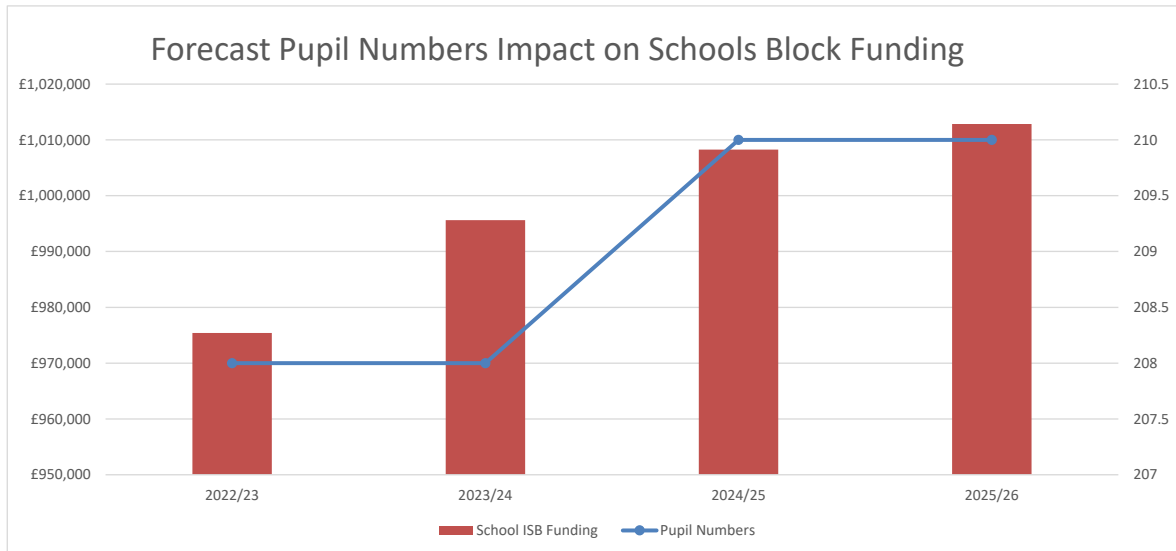
#### Recommended Virements Requiring Governor Approval

| From                                     | To                       | Amount (£) | Comments   |
|--|--------------------------|------------|--|
| I13 - Donations and / or Voluntary Funds | E19 - Learning Resources | 5,000      | Donation vired to cover additional Furniture and Head Teacher expenditure. |

**Updated Financial Forecast**

|  |  | Approved Budget |                  | Updated Forecast |                  |                    |                  |
|--|--|-----------------|------------------|------------------|------------------|--------------------|------------------|
| CFR  | Detail   | 2023/24         |                  | 2023/24          | 2024/25          | Longer Term Impact |                  |
|  |  | NOR             |                  | 208              | 208              | 2025/26            | 2026/27          |
|  |  |                 |                  |                  |                  | 210                | 210              |
| <b>Income</b>  |  |                 |                  |                  |                  |                    |                  |
| I01  | Funds Delegated by the Local Authority               |                 | 966,198          | 975,403          | 995,616          | 1,008,255          | 1,012,840        |
| I02  | Funding for Sixth Form Students                      |                 | 0                | 0                | 0                | 0                  | 0                |
| I03  | High Needs Top Up Funding                            |                 | 31,804           | 34,913           | 30,058           | 20,302             | 14,331           |
| I04  | Funding for Minority Ethnic Pupils                   |                 | 0                | 0                | 0                | 0                  | 0                |
| I05  | Pupil Premium  |                 | 38,705           | 38,705           | 37,630           | 34,050             | 28,990           |
| I06  | Other Government Grants                              |                 | 0                | 1,200            | 0                | 0                  | 0                |
| I07  | Other Grants and Payments Received                   |                 | 0                | 0                | 0                | 0                  | 0                |
| I08a   | Income from Letting Premises                         |                 | 9,000            | 9,000            | 9,270            | 9,455              | 9,645            |
| I08b   | Other income from facilities and services            |                 | 9,660            | 9,660            | 9,950            | 10,149             | 10,352           |
| I09  | Income from Catering                                 |                 | 19,440           | 24,108           | 24,583           | 25,075             | 25,576           |
| I10  | Receipts from Supply Teacher Insurance Claims        |                 | 0                | 3,141            | 0                | 0                  | 0                |
| I11  | Receipts from Other Insurance Claims                 |                 | 0                | 0                | 0                | 0                  | 0                |
| I12  | Income from Contributions to Visits, etc.            |                 | 14,000           | 14,000           | 14,000           | 14,000             | 14,000           |
| I13  | Donations and/or Voluntary Funds                     |                 | 0                | 5,000            | 0                | 0                  | 0                |
| I18c   | Other COVID-19 related grants                        |                 | 3,828            | 3,828            | 1,883            | 0                  | 0                |
| I18d   | Additional Grant for Schools                         |                 | 55,385           | 56,396           | 54,313           | 54,313             | 54,313           |
| <b>Income Revenue Total</b>                            |  |                 | <b>1,148,020</b> | <b>1,175,354</b> | <b>1,177,303</b> | <b>1,175,599</b>   | <b>1,170,046</b> |
| <b>Expenditure</b>                                     |  |                 |                  |                  |                  |                    |                  |
| E01  | Teaching Staff                                       |                 | 562,760          | 577,315          | 614,506          | 641,285            | 665,749          |
| E02  | Supply Teaching Staff                                |                 | 6,000            | 6,000            | 6,180            | 6,304              | 6,430            |
| E03  | Education Support Staff                              |                 | 225,650          | 213,711          | 221,546          | 228,953            | 236,749          |
| E04  | Premises Staff                                       |                 | 22,972           | 17,744           | 10,066           | 10,557             | 11,075           |
| E05  | Administrative and Clerical Staff                    |                 | 53,343           | 55,313           | 56,632           | 58,508             | 60,430           |
| E06  | Catering Staff                                       |                 | 0                | 0                | 0                | 0                  | 0                |
| E07  | Cost of Other Staff                                  |                 | 0                | 0                | 0                | 0                  | 0                |
| E08  | Indirect Employee Expenses                           |                 | 438              | 438              | 456              | 465                | 474              |
| E09  | Staff Development and Training                       |                 | 7,081            | 9,381            | 9,756            | 9,951              | 10,150           |
| E10  | Supply Teacher Insurance                             |                 | 11,111           | 11,111           | 11,511           | 11,729             | 11,941           |
| E11  | Staff-Related Insurance                              |                 | 0                | 0                | 0                | 0                  | 0                |
| E12  | Building Maintenance and Improvement                 |                 | 15,700           | 15,700           | 16,328           | 16,655             | 16,988           |
| E13  | Grounds Maintenance and Improvement                  |                 | 1,045            | 1,045            | 1,087            | 1,109              | 1,131            |
| E14  | Cleaning and Caretaking                              |                 | 19,120           | 22,234           | 26,845           | 27,242             | 27,648           |
| E15  | Water and Sewerage                                   |                 | 6,500            | 6,500            | 6,760            | 6,895              | 7,033            |
| E16  | Energy   |                 | 23,300           | 23,300           | 24,232           | 24,717             | 25,211           |
| E17  | Rates  |                 | 5,107            | 5,247            | 5,457            | 5,566              | 5,677            |
| E18  | Other Occupation Costs                               |                 | 5,358            | 5,358            | 5,572            | 5,684              | 5,798            |
| E19  | Learning Resources                                   |                 | 52,685           | 58,925           | 49,786           | 50,218             | 50,979           |
| E20  | ICT Learning Resources                               |                 | 20,799           | 21,799           | 26,311           | 21,577             | 21,949           |
| E21  | Examination Fees                                     |                 | 0                | 0                | 0                | 0                  | 0                |
| E22  | Administrative Supplies                              |                 | 14,000           | 14,277           | 14,848           | 15,145             | 15,448           |
| E23  | Other Insurance Premiums                             |                 | 10,739           | 10,739           | 10,065           | 10,254             | 10,434           |
| E24  | Special Facilities                                   |                 | 0                | 0                | 0                | 0                  | 0                |
| E25  | Catering Supplies                                    |                 | 70,216           | 70,216           | 73,025           | 74,485             | 75,975           |
| E26  | Agency Supply Teaching Staff                         |                 | 0                | 0                | 0                | 0                  | 0                |
| E27  | Bought in Professional Services - Curriculum         |                 | 25,883           | 26,183           | 25,703           | 26,186             | 26,649           |
| E28a   | Bought in professional services – other (except PFI) |                 | 15,680           | 15,680           | 16,307           | 16,633             | 16,966           |
| <b>Expenditure Revenue Total</b>                       |  |                 | <b>1,175,486</b> | <b>1,188,215</b> | <b>1,232,979</b> | <b>1,270,117</b>   | <b>1,310,881</b> |
| <b>In Year Surplus / (Deficit)</b>                     |  |                 | <b>-27,466</b>   | <b>-12,861</b>   | <b>-55,677</b>   | <b>-94,519</b>     | <b>-140,835</b>  |
| <b>Surplus / (Deficit) Brought Fwd</b>                 |  |                 | <b>75,773</b>    | <b>75,773</b>    | <b>62,912</b>    | <b>7,235</b>       | <b>-87,283</b>   |
| <b>Estimated Balance Carried Forward at 31st March</b> |  |                 | <b>48,307</b>    | <b>62,912</b>    | <b>7,235</b>     | <b>-87,283</b>     | <b>-228,119</b>  |

| Key Performance Indicators                            | 2023/24 | 2024/25 | 2025/26 | 2026/27 | Help Text  |
|---|---------|---------|---------|---------|--|
| Total Staff Costs (£)                                 | 870,082 | 908,930 | 945,606 | 980,431 | Total of all staffing costs incl. Other Expenditure (E01, E02, E03, E04, E05, E06, E07, E31)   |
| Total Staff Costs to Total Income (%)                 | 74%     | 77%     | 80%     | 84%     | (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 (%)  | 73%     | 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     | 9.5     | Total of teaching staff FTEs (E01, E02)  |
| FTE Support Staff                                     | 8.6     | 8.4     | 8.5     | 8.5     | Total of non-teaching staff FTEs (E03, E04, E05, E06, E07, E31)  |
| Total FTE   | 18.1    | 17.9    | 18      | 18      | Total of all staff FTEs  |
| Total Pupil Numbers by Lagged Pupil Numbers           | 208     | 208     | 210     | 210     | Matches the totals on the Pupil Numbers page   |
| Pupil Teacher Ratio as per Lagged Pupil Numbers       | 21.89   | 21.89   | 22.11   | 22.11   | Total pupils ÷ Total of teaching staff FTE   |
| Average Teacher Cost (£)                              | 60,546  | 64,685  | 67,504  | 70,079  | Total teaching staff cost (E01, E02) ÷ Total of teaching staff FTE   |
| Proportion of budget spent on the Leadership team (%) | 13%     | 14%     | 15%     | 15%     | Cost of staff with Teachers scale code & Leadership scale group ÷ Total Income x 100   |
| Spend per pupil for non-pay expenditure lines (£)     | 1529.48 | 1557.93 | 1545.29 | 1573.57 | 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        | 2026 - 27        |
|------|--------------------|--------|---|------------------|------------------|------------------|------------------|
|      |                    |        | NOR R - 6   | 705,952          | 705,952          | 712,740          | 712,740          |
|      |                    |        | FSM Primary   | 6,720            | 5,866            | 5,922            | 5,922            |
|      |                    |        | FSM Ever 6 Primary  | 9,870            | 9,870            | 9,965            | 9,965            |
|      |                    |        | IDACI_F Primary   | 462              | 462              | 467              | 467              |
|      |                    |        | IDACI_E Primary   | 4,783            | 4,783            | 4,829            | 4,829            |
|      |                    |        | IDACI_C Primary   | 7,717            | 7,717            | 7,791            | 7,791            |
|      |                    |        | IDACI_B Primary   | 512              | 512              | 517              | 517              |
|      |                    |        | EAL_3 Primary   | 2,033            | 2,033            | 2,053            | 2,053            |
|      |                    |        | Prior Attainment Primary                                    | 64,532           | 64,532           | 65,152           | 65,152           |
| I01  |                    |        | Total Pupil Led Factors                                     | 802,582          | 801,727          | 809,436          | 809,436          |
|      |                    |        | Lump Sum  | 128,000          | 128,000          | 128,000          | 128,000          |
|      |                    |        | Rates   | 5,107            | 5,107            | 5,107            | 5,107            |
| I01  |                    |        | Total Other Factors   | 133,107          | 133,107          | 133,107          | 133,107          |
|      |                    |        | Minimum Funding Guarantee                                   | 0                | 4,867            | 8,986            | 13,078           |
| I01  |                    |        | Total Minimum Funding Guarantee                             | 0                | 4,867            | 8,986            | 13,078           |
|      |                    |        | Primary Schools In Financial Difficulty                     | (2,261)          | (2,261)          | (2,283)          | (2,283)          |
|      |                    |        | Primary Museum Service                                      | (410)            | (410)            | (414)            | (414)            |
|      |                    |        | Primary Trade union and other public duties and suspensions | (1,111)          | (1,111)          | (1,121)          | (1,121)          |
|      |                    |        | Inclusion Hubs  | (2,288)          | (2,288)          | (2,310)          | (2,310)          |
|      |                    |        | School Improvement  | (1,664)          | (1,664)          | (1,680)          | (1,680)          |
| I01  |                    |        | Total De-delegation   | (7,733)          | (7,733)          | (7,808)          | (7,808)          |
|      |                    |        | Core Uplift Funding   | 2,071            | 1,465            | 859              | 606              |
|      |                    |        | Top Up Funding - WPN of E+ Statements                       | 29,981           | 28,593           | 19,443           | 13,725           |
| I03  |                    |        | Total High Needs Block                                      | 32,052           | 30,058           | 20,302           | 14,331           |
|      |                    |        | Teachers Pay Additional Grant                               | 9,205            | 15,780           | 16,096           | 16,418           |
|      |                    |        | EI Funding Adjustment                                       | 0                | 42,500           | 43,018           | 43,189           |
|      |                    |        | De-delegation Income Adjustment                             | 7,733            | 5,368            | 5,420            | 5,420            |
|      |                    |        | MSAG  | 30,510           | 0                | 0                | 0                |
| I01  |                    |        | Total Funds Delegated by the LA                             | 47,448           | 63,648           | 64,534           | 65,027           |
|      |                    |        | MSAG HN Sup Grant   | 2,861            | 0                | 0                | 0                |
| I03  |                    |        | Total High Needs Top Up Funding                             | 2,861            | 0                | 0                | 0                |
|      |                    |        | Indicative Pupil Premium Grant                              | 18,465           | 19,920           | 16,340           | 16,340           |
|      |                    |        | Pupil Premium Plus  | 20,240           | 17,710           | 17,710           | 12,650           |
| I05  |                    |        | Total Pupil Premium   | 38,705           | 37,630           | 34,050           | 28,990           |
|      |                    |        | Senior Mental Health Lead                                   | 1,200            | 0                | 0                | 0                |
| I06  |                    |        | Total Other Government Grants                               | 1,200            | 0                | 0                | 0                |
|      |                    |        | Discovery Vine  | 9,000            | 9,270            | 9,455            | 9,645            |
| I08a |                    |        | Total Income from Lettings                                  | 9,000            | 9,270            | 9,455            | 9,645            |
|      |                    |        | Clubs   | 660              | 680              | 693              | 707              |
|      |                    |        | Rents - General   | 9,000            | 9,270            | 9,455            | 9,645            |
| I08b |                    |        | Total Other income from facilities and services             | 9,660            | 9,950            | 10,149           | 10,352           |
|      | 06Catering         |        | Catering Income   | 18,240           | 18,787           | 19,163           | 19,546           |
|      | 06Milk             |        | Milk Contributions  | 1,200            | 1,236            | 1,261            | 1,286            |
|      |                    |        | Discovery Vine Spring                                       | 1,424            | 1,320            | 1,346            | 1,373            |
|      |                    |        | Discovery Vine Summer                                       | 1,564            | 1,560            | 1,591            | 1,623            |
|      |                    |        | Discovery Vine Autumn                                       | 1,680            | 1,680            | 1,714            | 1,748            |
| I09  |                    |        | Total Income from Catering                                  | 24,108           | 24,583           | 25,075           | 25,576           |
|      |                    |        | Receipts from Supply Teachers Insurance                     | 3,141            | 0                | 0                | 0                |
| I10  |                    |        | Total Supply Teacher Insurance Claims                       | 3,141            | 0                | 0                | 0                |
|      | 06EdVisits         |        | Educational visit income                                    | 14,000           | 14,000           | 14,000           | 14,000           |
| I12  |                    |        | Total Contributions to Educational Visits                   | 14,000           | 14,000           | 14,000           | 14,000           |
|      |                    |        | Donations / Private Contributions                           | 5,000            | 0                | 0                | 0                |
| I13  |                    |        | Total Donations and/or Voluntary Funds                      | 5,000            | 0                | 0                | 0                |
|      |                    |        | Recovery Premium  | 2,755            | 1,377            | 0                | 0                |
|      |                    |        | School Led Tutoring payment 3 from previous year            | 1,215            | 506              | 0                | 0                |
|      |                    |        | SLTG payment 2  | 354              | 0                | 0                | 0                |
|      |                    |        | SLTG payment 1  | 354              | 0                | 0                | 0                |
|      |                    |        | Clawback of SLTG  | (850)            | 0                | 0                | 0                |
| I18c |                    |        | Total Other COVID-19 related grants                         | 3,828            | 1,883            | 0                | 0                |
|      | 06UIFSM            |        | UIFSM   | 38,616           | 36,533           | 36,533           | 36,533           |
|      | 06SportsIn         |        | PE Grant  | 17,780           | 17,780           | 17,780           | 17,780           |
| I18d |                    |        | Total Additional Grant for Schools                          | 56,396           | 54,313           | 54,313           | 54,313           |
|      |                    |        | <b>Total Revenue Income</b>                                 | <b>1,175,354</b> | <b>1,177,303</b> | <b>1,175,599</b> | <b>1,170,046</b> |

| Expenditure |            |  |                |                |                |                |
|-------------|------------|--|----------------|----------------|----------------|----------------|
| Cost Centre | Ledger     | Description  | 2023 - 24      | 2024 - 25      | 2025 - 26      | 2026 - 27      |
|             |            | Teaching Staff - Pay   | 428,424        | 457,027        | 476,505        | 494,300        |
|             |            | Teaching Staff - Employers NI  | 45,308         | 49,255         | 51,943         | 54,398         |
|             |            | Teaching Staff - Pension   | 101,451        | 108,224        | 112,836        | 117,050        |
|             |            | Teaching Staff - Other   | 2,133          | 0              | 0              | 0              |
| E01         |            | <b>Total Teaching Staff</b>  | <b>577,315</b> | <b>614,506</b> | <b>641,285</b> | <b>665,749</b> |
|             |            | Supply Teaching Staff - Pay  | 0              | 0              | 0              | 0              |
|             |            | Supply Teaching Staff - Employers NI   | 0              | 0              | 0              | 0              |
|             |            | Supply Teaching Staff - Pension  | 0              | 0              | 0              | 0              |
|             |            | Supply Teaching Staff - Other  | 6,000          | 6,180          | 6,304          | 6,430          |
| E02         |            | <b>Total Supply Teaching Staff</b>   | <b>6,000</b>   | <b>6,180</b>   | <b>6,304</b>   | <b>6,430</b>   |
|             |            | Education Support Staff - Pay  | 173,945        | 179,783        | 185,472        | 191,459        |
|             |            | Education Support Staff - Employers NI   | 11,051         | 11,428         | 12,199         | 13,010         |
|             |            | Education Support Staff - Pension  | 27,569         | 29,305         | 30,232         | 31,208         |
|             |            | Education Support Staff - Other  | 1,146          | 1,030          | 1,051          | 1,072          |
| E03         |            | <b>Total Education Support Staff</b>   | <b>213,711</b> | <b>221,546</b> | <b>228,953</b> | <b>236,749</b> |
|             |            | Premises Staff - Pay   | 12,706         | 6,653          | 7,022          | 7,413          |
|             |            | Premises Staff - Employers NI  | 967            | 269            | 289            | 310            |
|             |            | Premises Staff - Pension   | 2,071          | 1,084          | 1,145          | 1,208          |
|             |            | Premises Staff - Other   | 2,000          | 2,060          | 2,101          | 2,143          |
| E04         |            | <b>Total Premises Staff</b>  | <b>17,744</b>  | <b>10,066</b>  | <b>10,557</b>  | <b>11,075</b>  |
|             |            | Administrative and Clerical Staff - Pay  | 44,856         | 46,425         | 47,868         | 49,344         |
|             |            | Administrative and Clerical Staff - Employers NI                               | 2,946          | 2,639          | 2,838          | 3,042          |
|             |            | Administrative and Clerical Staff - Pension                                    | 7,311          | 7,567          | 7,802          | 8,043          |
|             |            | Administrative and Clerical Staff - Other                                      | 200            | 0              | 0              | 0              |
| E05         |            | <b>Total Administrative and Clerical Staff</b>                                 | <b>55,313</b>  | <b>56,632</b>  | <b>58,508</b>  | <b>60,430</b>  |
|             |            | Other Staff - Pay  | 0              | 0              | 0              | 0              |
|             |            | Other Staff - Employers NI   | 0              | 0              | 0              | 0              |
|             |            | Other Staff - Pension  | 0              | 0              | 0              | 0              |
|             |            | Other Staff - Other  | 0              | 0              | 0              | 0              |
| E07         |            | <b>Total Other Staff</b>   | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
|             |            | <b>Total Staffing</b>  | <b>870,082</b> | <b>908,930</b> | <b>945,606</b> | <b>980,431</b> |
|             | 01CRB      | Pre-employment Checks (DBS)  | 238            | 248            | 252            | 258            |
|             |            | OHU Charges  | 200            | 208            | 212            | 216            |
| E08         |            | <b>Total Indirect Employee Expenses</b>  | <b>438</b>     | <b>456</b>     | <b>465</b>     | <b>474</b>     |
|             | 01Train    | Course Fees  | 8,540          | 8,882          | 9,059          | 9,240          |
|             | 01Train    | Governor Training / LASGB  | 591            | 615            | 627            | 639            |
|             | 05OBIS     | Safeguarding (new 16/17)   | 250            | 260            | 265            | 271            |
| E09         |            | <b>Total Development and Training</b>  | <b>9,381</b>   | <b>9,756</b>   | <b>9,951</b>   | <b>10,150</b>  |
|             | 01Suplins  | Supply Teacher Insurance   | 10,000         | 10,400         | 10,608         | 10,820         |
|             | 01DeDelT   | De-delegation Adjustment – Trade Union and Other Public Duties and Suspensions | 1,111          | 1,111          | 1,121          | 1,121          |
| E10         |            | <b>Total Supply Teacher Insurance</b>  | <b>11,111</b>  | <b>11,511</b>  | <b>11,729</b>  | <b>11,941</b>  |
|             | 02Delp     | External Property Fees   | 15,000         | 15,600         | 15,912         | 16,230         |
|             |            | Kogs Maintenance and Landlord Cert   | 700            | 728            | 743            | 757            |
| E12         |            | <b>Total Building Maintenance and Improvement</b>                              | <b>15,700</b>  | <b>16,328</b>  | <b>16,655</b>  | <b>16,988</b>  |
|             | 02Grounds  | Grounds Maintenance / Contract   | 1,045          | 1,087          | 1,109          | 1,131          |
| E13         |            | <b>Total Grounds Maintenance and Improvement</b>                               | <b>1,045</b>   | <b>1,087</b>   | <b>1,109</b>   | <b>1,131</b>   |
|             | 02CD       | Cleaning Supplies & Equipment  | 3,120          | 3,245          | 3,310          | 3,376          |
|             | 02Clean    | Cleaning Contract  | 16,000         | 16,640         | 16,973         | 17,312         |
|             |            | Additional Cleaning Contract   | 3,114          | 6,960          | 6,960          | 6,960          |
| E14         |            | <b>Total Cleaning and Caretaking</b>   | <b>22,234</b>  | <b>26,845</b>  | <b>27,242</b>  | <b>27,648</b>  |
|             | 02Water    | Water and Sewerage   | 6,500          | 6,760          | 6,895          | 7,033          |
| E15         |            | <b>Total Water and Sewerage</b>  | <b>6,500</b>   | <b>6,760</b>   | <b>6,895</b>   | <b>7,033</b>   |
|             | 02Electric | Electricity  | 12,500         | 15,912         | 16,230         | 16,555         |
|             | 02Gas      | Gas  | 8,000          | 8,320          | 8,486          | 8,656          |
|             |            | Kogs Electricity   | 2,800          | 0              | 0              | 0              |
| E16         |            | <b>Total Energy</b>  | <b>23,300</b>  | <b>24,232</b>  | <b>24,717</b>  | <b>25,211</b>  |
|             | 02Rates    | Rates - General  | 5,247          | 5,457          | 5,566          | 5,677          |
| E17         |            | <b>Total Rates</b>   | <b>5,247</b>   | <b>5,457</b>   | <b>5,566</b>   | <b>5,677</b>   |
|             | 02OtherOc  | ZIP Chillmaster  | 1,136          | 1,181          | 1,205          | 1,229          |
|             | 02OtherOc  | Other Occupational Costs   | 1,622          | 1,687          | 1,721          | 1,755          |
|             | 02Waste    | Waste Collection   | 2,600          | 2,704          | 2,758          | 2,813          |
| E18         |            | <b>Total Other Occupation Costs</b>  | <b>5,358</b>   | <b>5,572</b>   | <b>5,684</b>   | <b>5,798</b>   |
|             | 04Sip      | School Improvement Plan Projects   | 2,600          | 2,704          | 2,758          | 2,813          |
|             | 04Museum   | Museum Loan Box Subscription   | 300            | 312            | 318            | 325            |
|             | 04PupilPr  | Pupil Premium Resources  | 1,000          | 1,040          | 1,061          | 1,082          |

|      |            |   |                  |                  |                  |                  |
|------|------------|---|------------------|------------------|------------------|------------------|
|      | 04HeadTe   | Curriculum / Capitation Cost Centres                              | 7,800            | 8,112            | 8,274            | 8,440            |
|      | 04Assessr  | PIPS / Baseline Assessment  | 2,080            | 2,163            | 2,206            | 2,251            |
|      | 04Furnitur | Furniture   | 1,500            | 1,040            | 1,061            | 1,082            |
|      | 04Swim     | Swimming  | 5,824            | 6,057            | 6,178            | 6,302            |
|      | 04CopyTV   | Copyright Fees / TV Licence                                       | 173              | 180              | 183              | 187              |
|      | 04EdVisits | Educational Visits  | 16,000           | 16,000           | 16,000           | 16,320           |
|      | 04SportGr  | PE Grant expenditure  | 12,178           | 12,178           | 12,178           | 12,178           |
|      |            | PE Grant c/f from 22/23   | 3,770            | 0                | 0                | 0                |
|      |            | HT Virement   | 4,500            | 0                | 0                | 0                |
|      |            | Art Virement  | 1,000            | 0                | 0                | 0                |
|      |            | RE Virement   | 200              | 0                | 0                | 0                |
| E19  |            | <b>Total Learning Resources (not ICT)</b>                         | <b>58,925</b>    | <b>49,786</b>    | <b>50,218</b>    | <b>50,979</b>    |
|      | 04ICTSub   | ICT Licences  | 9,600            | 9,984            | 10,184           | 10,387           |
|      | 04ICTProj  | ICT Projects  | 6,000            | 10,000           | 5,000            | 5,100            |
|      | 04BTLSBr   | BTLS Licences   | 1,036            | 1,077            | 1,099            | 1,121            |
|      | 04ICT      | ICT Equipment & Resources   | 2,163            | 2,250            | 2,295            | 2,341            |
|      |            | Broadband   | 3,000            | 3,000            | 3,000            | 3,000            |
| E20  |            | <b>Total ICT Learning Resources</b>                               | <b>21,799</b>    | <b>26,311</b>    | <b>21,577</b>    | <b>21,949</b>    |
|      | 04Photo    | Reprographics   | 5,000            | 5,200            | 5,304            | 5,410            |
|      |            | BTLS  | 2,385            | 2,480            | 2,530            | 2,581            |
|      | 04Postage  | Postages  | 324              | 337              | 344              | 351              |
|      | 04Teachd   | Teachers2Parents  | 2,080            | 2,163            | 2,206            | 2,251            |
|      | 04Bank     | Banking Charges (e.g. Parent Pay)                                 | 500              | 520              | 530              | 541              |
|      | 04Office   | Office  | 1,000            | 1,040            | 1,061            | 1,082            |
|      | 04Telephc  | Telephones  | 2,000            | 2,080            | 2,122            | 2,164            |
|      |            | EES Licence   | 988              | 1,028            | 1,048            | 1,069            |
| E22  |            | <b>Total Administrative Supplies</b>                              | <b>14,277</b>    | <b>14,848</b>    | <b>15,145</b>    | <b>15,448</b>    |
|      | 04OtherIns | Insurance - LCC   | 3,710            | 3,858            | 3,936            | 4,014            |
|      | 04OtherIns | Diocese   | 4,560            | 4,743            | 4,838            | 4,934            |
|      | 04DeDelS   | De-delegation Adjustment – Schools in Financial Difficulty        | 2,261            | 0                | 0                | 0                |
|      |            | Kogs Building Insurance   | 208              | 216              | 221              | 225              |
|      |            | De del Schools Requiring Add Support                              | 0                | 1,248            | 1,260            | 1,260            |
| E23  |            | <b>Total Other Insurance Costs</b>                                | <b>10,739</b>    | <b>10,065</b>    | <b>10,254</b>    | <b>10,434</b>    |
|      | 04Catering | Catering Contract   | 68,926           | 71,683           | 73,117           | 74,579           |
|      | 04Milk     | Milk  | 1,290            | 1,342            | 1,368            | 1,396            |
| E25  |            | <b>Total Catering Supplies</b>                                    | <b>70,216</b>    | <b>73,025</b>    | <b>74,485</b>    | <b>75,975</b>    |
|      | 04Library  | School Library Service  | 1,982            | 2,062            | 2,103            | 2,145            |
|      | 05Agency   | SEN Agency  | 7,700            | 8,008            | 8,168            | 8,332            |
|      | 05Adv      | QCIS - Advisory Services  | 3,250            | 3,380            | 3,448            | 3,517            |
|      | 05ICTSup   | Bought in ICT Curriculum Support                                  | 5,400            | 5,616            | 5,728            | 5,843            |
|      | 05OBIS     | Pupil Trackers/Questionnaires etc                                 | 958              | 997              | 1,017            | 1,037            |
|      |            | De-Del Inclusion Hub  | 2,288            | 2,288            | 2,310            | 2,310            |
|      | 05DeDelM   | De-delegation Adjustment – Museum Service                         | 410              | 410              | 414              | 414              |
|      |            | Golden Hill   | 1,030            | 1,071            | 1,093            | 1,114            |
|      |            | Music Services  | 1,500            | 1,560            | 1,591            | 1,623            |
|      |            | School Improvement De-Del   | 1,664            | 0                | 0                | 0                |
|      |            | De Del Children's Champions                                       | 0                | 312              | 315              | 315              |
| E27  |            | <b>Total Bought in Prof Services - Curric</b>                     | <b>26,183</b>    | <b>25,703</b>    | <b>26,186</b>    | <b>26,649</b>    |
|      | 05OBIS     | Cleaning Support  | 381              | 396              | 404              | 412              |
|      | 05OBIS     | Diocesan Fees   | 1,622            | 1,687            | 1,721            | 1,755            |
|      | 05OBIS     | Admissions / Appeals  | 925              | 962              | 981              | 1,001            |
|      | 05OBIS     | Senior HR Support (new 16/17)                                     | 1,045            | 1,087            | 1,109            | 1,131            |
|      | 05OBIS     | New H and S Service (new 16/17)                                   | 910              | 946              | 965              | 985              |
|      | 05OBIS     | Clerking Governing Bodies   | 1,676            | 1,744            | 1,778            | 1,814            |
|      | 05OBIS     | Schools Financial Services  | 4,184            | 4,351            | 4,438            | 4,527            |
|      | 05OBIS     | Accounts Payable  | 398              | 414              | 422              | 430              |
|      | 05OBIS     | Legal & Publicity Services  | 450              | 468              | 477              | 487              |
|      | 05OBIS     | Health and Safety   | 452              | 470              | 479              | 489              |
|      | 05OBIS     | Playground Inspection   | 176              | 183              | 186              | 190              |
|      | 05OBIS     | Grounds Maintenance Support                                       | 381              | 396              | 404              | 412              |
|      | 05OBIS     | BTLS HR & Payroll   | 3,080            | 3,203            | 3,267            | 3,333            |
| E28a |            | <b>Total Bought in professional services – other (except PFI)</b> | <b>15,680</b>    | <b>16,307</b>    | <b>16,633</b>    | <b>16,966</b>    |
|      |            | <b>Total Revenue Expenditure</b>                                  | <b>1,188,215</b> | <b>1,232,979</b> | <b>1,270,117</b> | <b>1,310,881</b> |
|      |            | <b>In Year Surplus / (Deficit)</b>                                | <b>(12,861)</b>  | <b>(55,677)</b>  | <b>(94,519)</b>  | <b>(140,835)</b> |
|      |            | <b>Surplus / (Deficit) Brought Fwd</b>                            | <b>75,773</b>    | <b>62,912</b>    | <b>7,235</b>     | <b>(87,283)</b>  |
|      |            | <b>Cumulative Surplus / (Deficit) C/Fwd</b>                       | <b>62,912</b>    | <b>7,235</b>     | <b>(87,283)</b>  | <b>(228,119)</b> |