Nutfield Church (C of E) Primary School

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Copies to:	Anna Benjamin, Deputy Head
From:	Daniel Walker-Cheetham, School Business Manager
Date:	14th November 2023

DRAFT BUDGET PLAN FOR THE FINANCIAL YEAR 2024/25 – 1ST APRIL 2024 TO 31ST MARCH 2025 AND DRAFT BUDGET PLAN FORECASTS FOR 2025/26 AND 2026/27

INTRODUCTION

Surrey County Council (SCC) requires a draft budget for 2024/25 and forecasts for 2025/26 and 2026/27 to comply with financial transparency requirements. The draft budget plan must be presented to the FGB for approval, and signed by the Chair of Governors before submission to SCC on or before the 11th December 2023. Due to the difficulties schools have been experiencing following the implementation of the My Surrey (Unit4) finance system, for this year only, the submission deadline has been extended from the usual submission deadline of the 30th November.

SCC have advised that schools should produce a plan that balances in all three years. However, where schools need to make cost savings in any year and are still identifying the actions they will need to take, this will be accepted as 'work in progress'. The local authority has no power to write off the deficit balance of any school and the deficit balance will require repayment.

The draft budget plan shows a surplus at the end of the 2024/25 financial year, however, there is a large in-year deficit of £93,326 which means a reduction in the revenue balances available to carry forward. The forecasts for 2025/26 and 2026/27 show substantial in-year deficits. The forecasts are based on current staffing plus allowance for performance related pay increases.

I have proposed a transfer from the Ark into the revenue budget in 2024/25 of £50,000 to support the budget. I have also proposed a £50,000 transfer in 2025/26 and 2026/27 however this does not clear the deficit budget at the end of the 2026/27 financial year.

I attach the excel spreadsheet Draft Budget Plan 2024/25 which includes the forecasts for 2025/26 and 2026/27. I also attach the information from the Surrey Finance Manual – Annex A, Draft Budget Preparation Notes and Guidance and Section A Management Overview.

DRAFT BUDGET PLAN FOR THE FINANCIAL YEAR 1ST APRIL 2024 TO 31ST MARCH 2025

Current Year (2023/24) Outturn Tab

The current year outturn forecast for 2023/24 is based on the October 2023, Period 7 FMR that I circulated to the FWP on 15th November with supporting notes.

The FMR to end October showed an estimated in-year deficit of £22,325 with a balance available to carry forward to 2024/25 of £105,976.

Budget Plan Year 1 (2024/25) Tab

All schools are expected to provide reasonable estimates of all elements of planned income and expenditure within their draft budget plan for 2024/25. Schools should incorporate the recommendations and assumptions on price increases detailed in the 'draft budget preparation notes and guidance' document.

The budget forecasts are based on the October 2023 Census pupil count of 207.

B01 REVENUE BALANCES B/F FROM 2023/24 — £155,976

As per the latest forecast of outturn in the October 2023 FMR there is an uncommitted revenue balance of £87,222.

I have assumed that not all the Sports Premium funding received to end March 2024 will have been spent, in addition to the Camino music fund donation, Smiths Charity, PTFA, and LAC funding.

I have proposed a transfer of brought forward funds from the Ark to the revenue budget totalling £50,000 to support the revenue budget in the 2024/25 financial year. This is subject to SCC approval.

Committed	
Sports Premium	£13,207
Camino Music	£410.52
Smiths Charity	£1,485
PTFA	£2,977
LAC	£674.70
Uncommitted	£87,222
Tfr from Community Focused (Ark) B/Fwd	£50,000
	£155,976

PUPIL FOCUSED REVENUE FUNDING AND INCOME 2024/25 — £1,101,322

Pupil funding is based on the School Census from the previous October of the forthcoming financial year; therefore the budget will be based on the October 2023 Census when our pupil numbers stood at 207 pupils on roll.

I used the latest SCC Verification and Forecasting Tool to forecast the formula funding and Pupil Premium funding.

The Department for Education (DfE) has confirmed that the Mainstream Schools Additional Grant (MSAG) allocated to schools in 2023/24 will be assimilated into the mainstream national funding formula for 2024/25.

I01 Funds Delegated by the LA before de-delegation — £1,017,128

Based on pupil data as at October 2023

(207 pupils –30 in Yr R, 30 in Yr 1, 30 in Yr 2, 30 in Yr 3, 27 in Yr 4, 29 in Yr 5, and 31 in Yr 6).

Following the School Teachers' Pay and Conditions Document (STPCD) 2023 the Government have said, that it will provide extra funding for 3% of the 2023/24 Teachers pay rise, an additional £525m for 2023/24, and a further £900m in 2024/25.

This funding will be allocated through the Teachers' Pay Additional Grant (TPAG). In 2023/24, funding through TPAG covers the 7-month period from September 2023 to March 2024. TPAG will continue for the whole of the financial year 2024/25. Allocations for 2024/25 will therefore be calculated using twelve sevenths of the funding rates in 2023/24. Our indicative allocation of TPAG for the 2024/25 financial year is £16,880.

Less: De-delegation and Central Services Levy **Minus £16,944**

De-delegation (-£8,200):

Funding for a number of services is "de-delegated" from maintained schools. This means that funding is included in the formula budget share and in the funding rates shown, but is then subtracted from schools' budgets before they receive them. The services are then funded centrally.

"De-delegation" from maintained primary schools requires annual approval from the representatives of maintained primary schools on the Schools Forum.

The services de-delegated from maintained primary schools' budgets in 2024/25 are:

- Behaviour support services
- Special staff costs (union reps)
- Special staff costs (other public duties)
- Free school meals eligibility checking service
- Underperforming ethnic minorities: REMA Support for travellers

For over 20 years, SCC has purchased a licence from Capita used by 180+ Surrey maintained schools to provide their School Information Management System (SIMS) and Financial Management System (FMS). The contract for the license is usually funded through 'de-delegated' funds however, Capita have sold these systems to a new provider – ESS ParentPay – who are intending to move SIMS/FMS to the cloud. ESS have confirmed they are unwilling to extend the SCC licence beyond 31st March 2024. As a result, I have spent time looking at other packages and have included estimated costs for a SIMS replacement within E22 - Administrative Supplies.

In 2024/25 the amount to be deducted, using the de-delegation per pupil rate of £39.62, is £8,200.

Central Services Levy (-£8,793):

SCC no longer receives the General Education Services Grant (ESG) from the Government which previously funded a number of the SCC's statutory responsibilities in respect of maintained schools (finance, HR policy, teachers' pensions admin, health and safety etc.). This has meant a further deduction from school budgets since September 2017.

In 2024/25 the amount to be deducted for the Central Services Levy to cover statutory responsibilities no longer funded by the grant paid to SCC is £8,793.

I03 High Needs Top-Up Funding – Individual Pupil Support Budget (IPSB) **£6,122**

We have one child with an Education, Health and Care Plan (EHCP), with 25 points. Schools have to fund the first 12.3747 points per pupil and the balance has been funded at a rate of £484.86, assuming the same rate as in 2023/24.

The child receives 1:1 support of 25 hours per week which is charged to E03 - Education Support Staff.

For draft budget purposes the IPSB funding estimator provided by SCC was used.

I05 Pupil Premium **£29,115**

Pupil premium allocations for 2024/25 are based on numbers in the October 2023 census. In October 2023 we had 17 Free School Meal (FSM) children and 1 post Looked After Child (LAC). We also have 1 LAC child in the care of Surrey and another in the care of West Sussex.

For draft budget purposes, the 2023/24 pupil premium rates were used:

- £1,455 per year for each primary-aged pupil who is eligible for FSM or has been eligible in the past 6 years (Ever 6).
- £2,530 per year for each pupil, primary and secondary aged, who has been adopted from care or has left care.
- £335 for each pupil in year groups Reception to Year 11 who meets one of the following criteria:
    - One of their parents is serving in the regular armed forces
    - Ever 6 service child FTE
    - The pupil receives a pension under the Armed Forces Compensation Scheme (AFCS) and the War Pensions Scheme (WPS)

LAC funding is no longer a permitted factor within formula funding after the 31st March 2023. Pupil premium funding is allocated by the Virtual School per child looked after by SCC, but this will be allocated termly during the year. Pupil premium funding for LAC is the responsibility of the local authority with the parental responsibility. Normally schools will receive funding for non-Surrey looked after children directly from the authority with parental responsibility.

The basis of counting looked after children for pupil premium differs from the basis used in the budget share. The allocation to Surrey is £2,530 per looked after child but allocations to schools for individual pupils may vary.

Estimate of funding for one LAC under the care of Surrey £2,530. Estimate of funding for one LAC under the care of West Sussex £350.

I06 Other Government grants: £500

We have a School-Centred Initial Teacher Training (SCITT) student, Andy Tsang, on the Surrey South Farnham SCITT School Direct training programme which commenced on the 1st September 2023. This is a fee-paying route.

Andy will pay fees to Surrey South Farnham of which £500 per term will be sent directly to the school to assist with the cost of mentoring. The training grant payments will be made termly. The payment schedule is as follows: October 2023, February 2024 and May 2024.

As the May 2024 payment falls within the 2024/25 financial year I have included £500 in the budget.

I08a Income from letting premises: £0

I have assumed that we will continue with the policy of no lettings.

I08b Income from facilities and services: £2,476

Under the Service Occupancy Agreement we make a monthly charge of 7% of salary for the bungalow.

In the past this has also included bank interest on the school's bank account at 0.5% below the base rate. However there is no indication of an increase to take the rate to above 0.5% and trigger bank interest. The current base rate is 5.25 % (October 2023).

I10 Receipts from Supply Teacher insurance claims: £0

Income received from the staff insurance scheme in respect of teachers. I have assumed no income will be received from the staff insurance scheme.

I12 Income from contributions to visits and activities: £1,500

I have allowed a small amount for parent contributions to the School Fund towards wellbeing, and animal welfare, which can be transferred to the delegated budget. The £1,500 is included in the E19 Learning Resources expenditure.

I13 Donations/voluntary funds: £3,000

Includes a small amount for the usual annual charitable donation of £1,000 from Smiths Charity and continuing contributions from the PTFA. The PTFA contribute £300 per term for Trinity Farm and £100 per year group for enrichment. I have also included an additional £400 from the PTFA in anticipation of extra funding within the year. The £3,000 has been included in the E19 Learning Resources expenditure.

I18C Coronavirus (COVID-19) Recovery Premium Grant **£833.75**
The recovery premium grant is a time limited grant with the final instalment for the academic year 2023/24 due in the summer term 2024. I have estimated the final instalment to be £833.75.

I have assumed no further funding beyond the 2024/25 financial year.

I18C School Led Tutoring Grant **£956.25**
All maintained primary and secondary schools with pupils in years 1 to 11 who are eligible for pupil premium will receive a School Led Tutoring grant, part of the National Tutoring Programme (NTP).

The academic year 2023/24 is the final year of the NTP. The final instalment of this grant is due in the summer term 2024. I have estimated the final instalment to be £956.25.

I have assumed no further funding beyond the 2024/25 financial year.

In the past we have spent the grant on the NTP. As we will not be using the NTP this academic year any funding that has not been spent will be recovered by the DfE.

I18D Primary PE Grant **£18,070**
In July 2023, the DfE confirmed that the primary PE grant would continue for the 2024/25 academic year. Expected funding has been estimated on the 2023/24 payment rates of £16,000 and an additional payment of £10 per pupil.

The Primary PE Grant is paid in two tranches. The first in October covering September to March, and the second in April covering April to August. In the financial year 2024/25 I anticipate the April payment relating to the academic year 2023/24 of £7,529.17 and the October payment relating to the academic year 2024/25 of £10,535.

The £18,070 has been included in the E19 Learning Resources expenditure.

I18D Universal Infant Free School Meals (UIFSM) Grant: **£38,616**
This grant will include the final allocation for the 2023/24 academic year. Its future beyond the summer term 2024 is unknown. I have included a provisional allocation for 2024/25, assuming the same funding rates as 2023/24:

Each meal taken by an eligible pupil attracts £2.53. An allocation assumes that pupils will take 190 school meals over an academic year, providing £480.70 per eligible pupil.

The cost of a KS2 pupil free school meal is £2.70.

I have used the Strictly Education UIFSM Funding Estimator to estimate the grant based on the final allocation for 2023/24, plus the provisional allocation for 2024/25. The formula funding includes deprivation funding for children entitled to FSM. In the October 2023 census this was 16 FSM and 1 Ever 6 pupil.

(See E25 Catering Supplies the central expenditure of £47,986 includes estimate for UIFSM taken, plus KS2 FSM currently charged at £2.70, plus a charge for payment to Twelve15 representing the former lunch grant and meals grant).

PUPIL FOCUSED REVENUE EXPENDITURE **£1,194,648**
This is around £61,163 higher than the forecast of out-turn for revenue expenditure for the current financial year. Mainly due to increases in staffing, the inflation rates proposed on supplies and the proposed purchase of new classroom tables, chairs, and replacement blinds.

STAFFING (£942,132)
Staffing is 86% of funding which is relatively high. Schools have been asked to budget as follows:

E01 Teaching Staff (58.7% of funding): £643,309

At this stage in the year there is no indication of what the teacher's pay increase for September 2024 will be. It was recommended that a 5.0% cost of living increase should be incorporated from September 2024 and that no further cost of living increases should be included for Years 2 and 3. Performance related pay progression is included for all three years as appropriate.

The teacher employer superannuation rate rose to 23.68% in September 2019. SCC have advised that we should continue to budget at that rate. The valuation process runs until late 2023 and any changes as a result will come into effect on 1st April 2024 for the final budget plans.

The draft budget includes all current teaching staff. There is an increase in teaching staff costs from the current financial year; around £32,528 higher than the October 2023 forecast of out-turn due to the teaching staff pay award and staff progressing within their pay scale.

E03 Education Support Staff (12.3% of funding): £135,224

Details of the Surrey pay award for 2024/25 are currently unknown. For the purposes of the draft budget, it was recommended that a 5.0% increase should be incorporated from April 2024 until further advice is received. Incremental pay progression is included, from April 2024, for all three years where appropriate.

The triennial review of the employer's pension rate for Surrey schools is now complete. The new contribution rate of 23% was effective from 1st April 2023.

The budget allows for current staffing levels of existing Teaching Assistants (TA), Special Needs Teaching Assistants (SNA) providing 1:1 support for a child with an EHCP. The budget also factors in a morning only TA to work on Trinity Farm and some additional hours for TAs and SNAs.

E04 Premises Staff,
E05 Admin and Clerical Staff,
E07 Costs of Other Staff - Midday Meals Supervisors (MDMS) (13.9% of funding): £152,387

Details of the Surrey pay award for 2024/25 are currently unknown. For the purposes of the draft budget, it was recommended that a 5.0% increase should be incorporated from April 2024 until further advice is received. Incremental pay progression is included, from April 2024, for all three years where appropriate.

The triennial review of the employer's pension rate for Surrey schools is now complete. The new contribution rate of 23% was effective from 1st April 2023.

The budget allows for current staffing levels and one new MDMS staff member. The budget also factors in some additional hours for the Premises Manager and MDMS staff.

E08 Indirect Employee Expenses: **£1,087**

Includes duty meals (staff Christmas lunch), staff travel (not for training), DBS checks for staff and the charge for an external advisor for the Headteacher's appraisal.

E09 Development and Training: **£1,425**

Courses and training for staff to enable and support them towards achievement of our School Development Plan.

Includes an amount to cover the whole school first aid training INSET day in 2024/25, Paediatric First Aid training renewals, Safer Recruitment training, and DSL Refresher training.

E10 Supply Teacher insurance: **£8,700**

The Surrey Scheme contribution rates for 2024/25 are not currently known. For budgeting purposes I have anticipated a 5.0% increase on the 2023/24 rates.

PREMISES (£61,314)
Premises expenditure is 5.6% of funding.

The current corporate rate of inflation is 5% (October 2023) for non-salary items. This rate has been used for all expenditure items where exact costs aren't known to the school.

E12 to E18 Premises: **£61,314**
Includes inspections through Surrey Services and outside providers including asbestos, legionella, boilers, fire alarm, firefighting equipment, emergency lights, waste disposal, intruder alarm service and contract, caretaking supplies, cleaning contracts, and a small amount for redecoration and tree works based on the tree surveys. Some of the recommended tree works from 2023/24 will be undertaken in the 2024/25 financial year and this has been allowed for in the budget.

Note: The Legionella risk assessment review is every 2 years (next review in August 2024) and 5 Year Fixed Electrical Testing (next review in December 2024). These will be bought back from SCC in the 2024/25 financial year.

We buy into the SCC energy contract and have been advised to budget using existing 2023/24 costs for gas and electricity. There is an indication that wholesale energy prices may reduce from April 2024, however recent events may have an impact on energy prices over the next few months.

A small amount of premises expenditure is offset by a monthly premises charge from the Ark. This is currently charged at £5.00 per morning and £7.00 per afternoon when the Ark is in session. I have allowed for an increase of 50p to both morning and afternoon sessions making the morning and afternoon charges £5.50 and £7.50 respectively from 1st April 2024.

SUPPLIES & SERVICES (£191,202)
Expenditure on supplies and services is 17.4% of funding.

The current corporate rate of inflation is 5% (October 2023) for non-salary items. This rate has been used for all expenditure items where exact costs aren't known to the school.

E19 Learning Resources (not ICT equipment): **£65,174**
Includes money for resources to support our School Development Plan.

Sports and PE expenditure paid for from the Primary Sports Premium Grant is included in addition to expenditure funded by the PTFA, Smiths Charity, Camino music donation, and LAC funding. This totals £41,674.32, which leaves £23,500 on other non-ICT learning resources for the whole school.

I have assumed that the 10-day intensive swimming lessons for Year 3 will continue and that the school will pay for this (parents are asked for voluntary contributions to pay for the coach to transport the children to and from the pool every day, paid from School Fund).

The budgeted revenue income of £4,500 (see I12 Income from Contributions to visits/activities and I13 Donations) is included.

The budget keeps expenditure as low as realistically possible to allow for continuation of the staffing structure.

E20 ICT Learning Resources: **£13,553**
Allows for the cost of broadband in addition to our annual subscriptions to Discovery Espresso, Tapestry for Early Years, MyMaths, Times Tables Rocks Stars, Purple Mash, TestBase, PhonicsPlay and the MS OVS Agreement which is an education solution for schools which ensures our Microsoft products are always up to date.

E22 Administrative supplies: **£25,703**
As well as general admin supplies this includes the annual subscriptions to Tucasi for dinner money reporting, the on-line payment system and School Fund, Voice over Internet Protocol (VoIP) telephone licenses, photocopier costs, and the cost of a school information management system (Arbor MIS) to replace SIMS. This

also includes the cost of continuing with SIMS FMS, the finance system, which is no longer covered by de-delegation.

The budget also includes an amount for new classroom tables and chairs and some replacement classroom blinds. This totals £13,000 so forms a large proportion of expenditure against E22 Administrative supplies.

E23 Other Insurance Premiums: £0

In 2023/24 we moved over to the DfE Risk Protection Arrangement (RPA) which includes the buildings and contents insurances previously purchased through the LA. This has also replaced the block building insurance held with Aston Lark.

The FWP agreed that Governors would pay the insurance premium for the SDBE Block Governors' Buildings and contents insurance so this has not been allowed for in the budget. The RPA the cost is significantly cheaper than what we were paying the LA and Aston Lark.

E25 Catering Supplies £48,364

Includes all catering supplies and provisions, the costs for providing meals for all FSM eligible pupils and the costs of providing meals under the UIFSM scheme.

This also includes the Strictly Education buy back for the catering SLA and the cost of the annual service and de-greasing of the of the school kitchen ventilation system which is payable locally by the school.

E26 Agency Supply Teaching £4,030

This expenditure relates to the NTP as part of the school's response to Covid recovery.

In addition, there is a small allowance for supply in the event of teaching staff sickness. However, it is unlikely to be used as we are often able to cover absences from within.

E27 Bt in Professional Services - Curriculum: £7,980

I have included two thirds of the annual cost for our IT support provider, JSPC, to provide maintenance and support for our ICT Curriculum and Admin networks (with the remaining third charged to E28 Bt In Prof Services – Other). I addition, this includes half of the cost of daily remote back-ups for the network (remaining half charged to E28 Bt in Prof Services – Other).

This includes one half of the costs for Tony from Frootes to maintain the school website (the other half is charged to E28 Bt in Professional Services – Other).

With the tight budget, I have only been able to allocate a small amount for extra services such as workshops.

E28 Bt in Professional Services - Other: £26,398

Assumes we continue with the same Strictly Education Service Level Agreements, and buy-back into SCC Legal Services, Area Schools Support, Payroll Services and Twelve15 Gym Equipment inspection. This also assumes we continue paying for the Schools Alliance for Excellence (SAfE) membership and using CPOMS the school's child protection online management system.

This includes a third of the annual JSPC charge for our ICT support SLA and half of Frootes charges for the maintenance of our school website (See E27 Bt in Prof Services: Curriculum).

This also includes the SDBE Annual Service Agreement which is based on pupil numbers as at the January Census; the costing is based on pupil bandings 101 to 199 pupils and 200 to 315 pupils. Assuming pupil numbers as at January 2024 are above 200 we will remain in the higher rate band.

TOTAL ESTIMATED REVENUE BALANCE AT YEAR END £62,650

ESTIMATED IN-YEAR DEFICIT £93,326

COMMUNITY FOCUSED REVENUE (THE ARK) DRAFT BUDGET PLAN 2024/25

Numbers using the Ark has remained consistent, the only problem we have is recruiting and retaining staff to meet the demand for places.

As long as the demand continues and we can recruit/retain staff we should expect continued healthy in-year surpluses.

B02 COMMUNITY FOCUSED REVENUE BALANCES BROUGHT FORWARD FROM 2023/24 £64,090

Given the increase to Ark fees from September 2023 and the reduced staffing numbers there is a forecasted brought forward balance, as per the Ark FMR to end October 2023, of around £114,090.

I have proposed a transfer of brought forward funds from the Ark to the revenue budget totalling £50,000 to support the revenue budget in the 2024/25 financial year. This will be deducted from the Ark brought forward amount.

Brought forward from 2023/24	£114,090
Tfr from Community Focused (Ark) B/Fwd	-£ 50,000

	£ 64,090

COMMUNITY FOCUSED REVENUE FUNDING & INCOME £109,000

I17 Community Focused School Facilities Income £109,000

Ark fees are currently £7.50 per child for the morning session (7.45 to 8.45am) and £13.50 per child for the afternoon session (3.15 to 5.30pm) as from September 2023, with a 10% reduction for each additional sibling.

I have assumed a small increase in fees from September 2024 of £8.00 per child for the morning session and £14.00 per child for the afternoon session which is well below the current rate of inflation. Despite my proposition I would welcome the Governors considering a large increase to reflect the rate of inflation at the time. I have assumed the current numbers using the facility will continue.

COMMUNITY FOCUSED REVENUE EXPENDITURE £83,892

STAFFING

E31 Community Focused School Staff: £75,838

Ark staff are employed under Surrey Pay and therefore the assumptions are the same as for support staff in the pupil focused revenue budget.

Details of the Surrey pay award for 2024/25 are currently unknown. For the purposes of the draft budget, it was recommended that a 5.0% increase should be incorporated from April 2024 until further advice is received. Incremental pay progression is included, from April 2024, for all three years where appropriate.

The triennial review of the employer's pension rate for Surrey schools is now complete. The new contribution rate of 23% was effective from 1st April 2023.

Operational Staff (£68,989)

- Katharine Murray (Play Worker) – 2 afternoons per week
- Helen Lindsay (Play Worker) – 5 mornings per week
- Sam Harding (Play Worker) – 5 mornings per week
- Victoria Oastler (Play Worker) –1 afternoon per week
- Joanna Baber (Play Worker) – 5 afternoons per week
- Lynn Hargreaves-McCallum (Play Worker) – 5 mornings and 5 afternoons per week
- New (Play Leader) – 5 mornings and 5 afternoons per week
- New (Play Worker 1) – 5 afternoons per week
- New (Play Worker 2) – 5 afternoons per week

For the budget I have assumed that we will be able to recruit a morning and afternoon Play Leader in addition to two afternoon only Play Workers. There is also a small allowance for additional hours to cover staff sickness.

Support Staff (£6,849)

- Daniel Walker-Cheetham (School Business Manager) – 4 hours per week
- Serena Fowler (School Office support) – 1 hour per week

E32 Community Focused other staff costs **£304**

For training and recruitment costs including L2 Food Safety & Hygiene training and DBS checks for Ark staff.

PREMISES

E32 Premises **£2,200**

A charge made by the school revenue budget for premises charges, currently at £5.00 per morning and £7.00 per afternoon when the Ark is in session to cover premises costs such as share of cleaning, utilities etc. I have allowed for an increase to £5.50 and £7.50 from 1st April 2023. (See Pupil Focused E18 Other Premises above).

SUPPLIES & SERVICES

E32 Supplies and Services **£5,550**

For the purchase of food (£5,000) and resources for learning/play (£550).

TOTAL ESTIMATED BALANCE AT YEAR END **£89,198**

ESTIMATED IN-YEAR SURPLUS **£25,108**

FORECAST 2025-26 FINANCIAL YEAR

I used the Verification and Forecasting Tool to calculate the funding for 2025/26 based on expected pupil numbers.

The forecast also allows for the estimated revenue balance of £62,650 at the end of the financial year 2024/25 to be included as an uncommitted pupil focused revenue balance brought forward in 2025/26. The brought forward balance is also further supported by a proposed transfer of £50,000 from the Ark, subject to SCC approval.

I have assumed that other income and expenditure remains the same and continued to use the inflation percentages provided by SCC.

I have assumed the continuing staffing structure as discussed in 2024/25. This includes increases to teachers pay with teachers moving up their relevant pay scale and spinal pay point increases for support staff who are not at the top of their relevant pay grade.

Non-staffing expenditure has been kept to a minimum.

This produces an estimated in-year deficit of £79,264 with an estimated brought forward surplus balance of £33,386.

TOTAL ESTIMATED REVENUE BALANCE AT YEAR END	**£33,386**
ESTIMATED IN-YEAR DEFICIT	**£79,264**

Ark has an estimated in-year surplus of £28,260 with a balance to carry forward into 2026/27 of £67,458.

TOTAL ESTIMATED REVENUE BALANCE AT YEAR END	**£67,458**
ESTIMATED IN-YEAR SURPLIS	**£28,260**

FORECAST 2026-27 FINANCIAL YEAR

I used the Verification and Forecasting Tool to calculate the funding for 2026/27 based on expected pupil numbers.

The forecast also allows for the estimated revenue balance of £33,386 at the end of the financial year 2025/26 to be included as an uncommitted pupil focused revenue balance brought forward in 2026/27. The brought forward balance is also further supported by a proposed transfer of £50,000 from the Ark, subject to SCC approval.

I have assumed that other income and expenditure remains the same and continued to use the inflation percentages provided by SCC.

I have assumed the continuing staffing structure as discussed in 2024/25. This includes increases to teachers pay with teachers moving up their relevant pay scale and spinal pay point increases for support staff who are not at the top of their relevant pay grade.

Non-staffing expenditure has been kept to a minimum.

This produces an estimated in-year deficit of £76,137 with an estimated brought forward surplus balance of £7,249.

TOTAL ESTIMATED REVENUE BALANCE AT YEAR END	**£7,249**
ESTIMATED IN-YEAR DEFICIT	**£76,137**

Ark has an estimated in-year surplus of £32,586 with a balance to carry forward into 2027/28 of £50,044.

TOTAL ESTIMATED REVENUE BALANCE AT YEAR END	**£50,044**
ESTIMATED IN-YEAR SURPLIS	**£32,586**