SURREY COUNTY COUNCIL

Southwark Diocesan Board of Education
Supporting Christian Education

**Nutfield Church (C of E) Primary School**

**59 Mid Street**
**South Nutfield**
**Redhill**
**Surrey RH1 4JJ**

**Telephone: 01737 823239** **Headteacher: Miss Imogen Woods – BEd Hons (Oxon)**
**E-Mail: info@nutfield.surrey.sch.uk** **Deputy Headteacher: Mrs Anna Benjamin – BA PGCE**

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| **To:** | Finance Working Party |
| | Mr Michael Hill (Chair of the Finance Working Party), Mr Sam Nicholls, Miss Imogen Woods |
| **Copies to:** | Katharine Brooks, Acting Deputy Head |
| **From:** | Daniel Walker-Cheetham, School Business Manager |
| **Date:** | 18th November 2022 |

# DRAFT BUDGET PLAN FOR THE FINANCIAL YEAR 2023/24 – 1ST APRIL 2023 TO 31ST MARCH 2024 AND DRAFT BUDGET PLAN FORECASTS FOR 2024/25 AND 2025/26

## INTRODUCTION

Surrey County Council (SCC) requires a draft budget for 2023/24 and forecasts for 2024/25 and 2025/26 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 30th November 2022.

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 draft budget plan shows a surplus at the end of the 2023/24 financial year, however, there is a large in-year deficit of £98,716 which means a reduction in the revenue balances available to carry forward. The in-year deficit was reduced slightly following the decision not to renew a part time, fixed term, teachers' contract at the end of the 2022/23 academic year. The forecasts for 2024/25 and 2025/26 show substantial in-year deficits, the forecasts are based on current staffing, less the part time fixed term teacher (plus allowance for performance related pay increases). This would mean that the school is in a deficit budget position by the end of the 2024/25 financial year.

I have proposed another transfer from the Ark into the revenue budget in 2024/45 of £70,000. Despite this, the forecast still shows a deficit. The deficit can be cleared by another transfer from the Ark of £40,000 in the 2025/26 financial year but the deficit budget position at the end of the 2025/26 financial year will be too great to clear using a transfer of funds from the Ark in 2026/27.

Schools must make every effort to balance their budget within the resources they have available to them, as any deficit will require repayment; the local authority has no power to write off the deficit balance of any school. Where schools need to achieve cost reductions to balance years 2 and 3 of the draft budget plan, governors should be pro-active in taking necessary action now to reduce the impact on educational outcomes in the future.

I attach the excel spreadsheet Draft Budget Plan 2023/24 which includes the forecasts for 2024/25 and 2025/26. I also attach the information from the Surrey Finance Manual – Section A Draft Budget Preparation, Annexe A - Preparation notes and guidance and Section C Sources of Funding.

**DRAFT BUDGET PLAN FOR THE FINANCIAL YEAR 1ST APRIL 2023 TO 31ST MARCH 2024**

**Current Year (2022/23) Outturn Tab**
The current year outturn forecast for 2022/23 is based on the October 2022, Period 7 FMR that I circulated to the FWP on 8th November with supporting notes and my covering note.

The FMR to end October showed an estimated in-year deficit of £38,034 with a balance available to carry forward to 2023/24 of £84,637.

**Budget Plan Year 1 (2023/24) Tab**
All schools are expected to provide reasonable estimates of all elements of planned income and expenditure within their draft budget plan for 2023/24. 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 2022 Census pupil count.

**B01 REVENUE BALANCES B/F FROM 2022/23 £122,605**

As per the latest forecast of outturn in the October 2022 FMR there is an uncommitted revenue balance of £57,605.

I have assumed that not all the Sports Premium funding received to end March 2023 will have been spent, and allowed £15,000 to carry forward. I have assumed that the balance of donations received for the Camino music fund, Smiths Charity, PTFA, and LAC will be spent by the end of March 2023. If any of this has not been spent, any remaining balance will be included as committed in 2023/24.

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 2023/24 financial year. This is subject to SCC approval.

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| Committed (Sports Premium) | £15,000 |
| Uncommitted | £57,605 |
| Tfr from Community Focused (Ark) B/Fwd | £50,000 |
| | ------------- |
| | £122,605 |
| | ------------- |

**PUPIL FOCUSED REVENUE FUNDING AND INCOME 2023/24 £1,035,333**

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 2022 Census when our pupil numbers stood at 204 pupils on roll.

NOR is currently 202 as we lost a child from Yr 1, Yr 3 and Yr 4 after the census. However, we gained another pupil in Yr 6 post census.

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 supplementary grant funding allocated to mainstream schools in 2022/23 will be assimilated into the mainstream national funding formula.

**I01 Funds Delegated by the LA before de-delegation £948,074**
Based on pupil data as at October 2022
(204 pupils –30 in Yr R, 29 in Yr 1, 2830 in Yr 2, 28 in Yr 3, 30 in Yr 4, 31 in Yr 5, and 26 in Yr 6).

**Less: De-delegation and Central Services Levy Minus £19,671**
This includes an estimate of the deduction for de-delegation to cover: behaviour support, licences and subscriptions, special staff costs (including trade unions), primary contingency, FSM eligibility checking service

and a Traveller service. In 2023/24 the amount to be deducted, using the de-delegation per pupil rate of £39.05, is £7,965.

In addition, SCC no longer receives the General Education Services Grant (ESG) from the Government which previously funded a number of the LA'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 2023/24 the amount to be deducted for the Central Services Levy to cover statutory responsibilities no longer funded by the grant paid to SCC is £11,706.

**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 2022/23.

The child receives 1:1 support of 25 hours per week which is charged to education support staff.

Proposals for a new framework for mainstream EHCP funding will be consulted upon later this term. For draft budget purposes the IPSB funding estimator provided by SCC was used.

**I05 Pupil Premium £34,110**

Pupil premium allocations for 2023/24 are based on numbers in the October 2022 census. In October 2022 we had 18 Free School Meal (FSM) children and 2 post Looked After Children (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 2022/23 pupil premium rates were used:

- £1,385 per year for each primary-aged pupil who is eligible for FSM or has been eligible in the past 6 years (Ever 6).
- £2,410 per year for each pupil, primary and secondary aged, who has been adopted from care or has left care.
- £320 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 the pupil premium differs from the basis used in the budget share. The allocation to Surrey is £2,410 per looked after child but allocations to schools for individual pupils may vary.

**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: £2,139**

Accommodation charge @7% for the bungalow. In the past this has 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.

**I10 Receipts from Supply Techer insurance claims: £14,780**

Income received from the staff insurance scheme in respect of teachers. The receipt we are expecting in the 2023/24 financial year relates to Anna Benjamin's maternity claim.

**I12 Income from contributions to visits and activities: £1,000**

I have allowed a small amount for parent contributions to the School Fund towards wellbeing, and animal welfare, which can be transferred to delegated budget. The £1,000 is included in the E19 Learning Resources expenditure.

**I13 Donations/voluntary funds: £4,000**

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 £700 from the PTFA in anticipation of extra funding within the year. The £4,000 has been included in the E19 Learning Resources expenditure.

**I18C Coronavirus (COVID-19) Recovery Premium Grant £1,740**

The government has recently confirmed that recovery premium will be payable in academic year 2023/2024 as well as 2022/23. Recovery premium allocations for mainstream schools will be based on pupil premium eligibility.

The Recovery Premium Grant per-pupil rate for the 2022/23 academic year is mainstream Primary education is £145 per eligible pupil.

Per pupil rates for the 2023/24 academic year are currently unknown so for draft budget purposes I used the 2022/23 rates. For draft budget purposes it was advised that no funding was assumed beyond the 2023/24 academic year.

The balance of the grant for the academic year September 2022 to July 2023, based on 25 Pupil Premium eligible pupils FSM, Ever 6 and Post LAC pupils x £145 per eligible pupil = £3,625, and in 2023/24 based on October 2022 census, less grant already paid.

This grant will be put towards the National Tutoring Programme.

**I18C School Led Tutoring Grant £1,417.50**

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. We will be spending this on the National Tutoring Programme.

In the academic year 2023/24 schools will be provided with a grant to cover 25% of the cost. Schools will need to factor in increasing contributions to school-led tutoring from other budget sources.

For draft budget purposes it was advised that no funding was assumed beyond the 2023/24 academic year.

Any funding that has not been spent at the end of the academic year will be recovered by DfE.

**I18D Primary PE Grant £7,412**

In June 2022, the DfE confirmed that the primary PE grant would continue for the 2022/23 academic year. However, the future of this grant for the academic year commencing September 2023 is currently unknown and so I have omitted it from the 2023/24 budget and forecasts.

There is a second payment due relating to the 2022/23 academic year which is likely to be paid in March 2023 so I have included this amount in the budget.

The £7,412 has been included in the E19 Learning Resources expenditure.

**I18D Universal Infant Free School Meals (UIFSM) Grant**: **£34,209**

This grant will include the final allocation for 2022/23 academic year. Its future beyond the summer term is unknown. I have include a provisional allocation for 2023/24, assuming the same funding rates as 2022/23:

Each meal taken by an eligible pupil attracts £2.41. An allocation assumes that pupils will take 190 school meals over an academic year, providing £457.90 per eligible pupil.

The cost of a KS2 pupil school lunch is £2.60.

I have used the Strictly Education 4S UIFSM Funding Estimator to estimate the grant based on the final allocation for 2022/23, plus the provisional allocation for 2023/24.

(See E25 Catering Supplies the central expenditure of £47,000 includes estimate for UIFSM taken, plus KS2 FSM currently charged at £2.60, plus a charge for payment to Twelve15 representing the former lunch grant and meals grant).

The formula funding includes deprivation funding for children entitled to FSM. In the October 2022 census this was 18 FSM and 1 Ever 6 pupils.

**PUPIL FOCUSED REVENUE EXPENDITURE £1,124,469**

This is around £30,983 higher than the forecast of out-turn for revenue expenditure for the current financial year. Mainly due to increases in staffing and the current inflation rates proposed on gas, electricity and other supplies.

**STAFFING (£898,947)**

Staffing is 88.5% of funding which is relatively high. Schools have been asked to budget as follows:

**E01 Teaching Staff (61.7% of funding): £626,790**

It was recommended that a 5.0% cost of living increase should be incorporated from September 2023 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 April 2022 increase of 1.25% to the rate of employer national insurance contributions, originally implemented to fund the Health and Social Care Levy, no longer applies.

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.

The draft budget includes all current teaching staff, except for one part time teacher whose fixed term contract will not be extended at the end of the 2022/23 academic year. This will be a saving of £14,119 in 2023/24 and a saving of £23,699 in years 2 and 3. This time will be covered by existing TAs on SP 7.1.

Despite the slight reduction in teaching staff there is a significant increase in teaching staff costs from the current financial year; around £75,461 higher than the October 2022 forecast of out-turn.

We have been able to maintain the model of an out of class Deputy Head Teacher and out of class Curriculum and Assessment Lead, providing cover as and when required, which negates our need for supply teachers.

**E03 Education Support Staff (11.8% of funding): £119,911**

Details of the Surrey pay award for 2023/24 are currently unknown. For the purposes of the draft budget, it is recommended that a 5.0% increase should be incorporated from April 2023 until further advice is received. Incremental pay progression is included, from April 2023, for all three years where appropriate.

The April 2022 increase of 1.25% to the rate of employer national insurance contributions, originally implemented to fund the Health and Social Care Levy, no longer applies.

Surrey Pay employer superannuation is currently 25.2%. The triennial review of the employer's pension rate for schools is underway, and a decision is likely in mid-December. For draft budget purposes, a rate of 25.2% was used but the actual employer contribution rate for 2023/24 and later years may differ.

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 some additional hours for TAs and SNAs.

The difference in EHCP points funding, and the cost of a 1:1 SNA to provide 25 hours per week is around £9,977 per annum.

**E04 Premises Staff,**
**E05 Admin and Clerical Staff,**
**E07 Costs of Other Staff - Midday Meals Supervisors (MDMS) (13.9% of funding): £140,960**
Details of the Surrey pay award for 2023/24 are currently unknown. For the purposes of the draft budget, it is recommended that a 5.0% increase should be incorporated from April 2023 until further advice is received. Incremental pay progression is included, from April 2023, for all three years where appropriate.

The April 2022 increase of 1.25% to the rate of employer national insurance contributions, originally implemented to fund the Health and Social Care Levy, no longer applies.

Surrey Pay employer superannuation is currently 25.2%. The triennial review of the employer's pension rate for schools is underway, and a decision is likely in mid-December. For draft budget purposes, a rate of 25.2% was used but the actual employer contribution rate for 2023/24 and later years may differ.

The budget allows for current staffing levels and factors in some additional hours for the Premises Manager and MDMS.

**E08 Indirect Employee Expenses**: **£860**
Includes duty meals, 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**: **£1,865**
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 safeguarding training booked in with Ian McGraw on the June 2023 INSET day as well as some funds for Paediatric First Aid to train a new member of staff following Vince Eddington's departure and the renewal of Sarah Kendall's certificate which expires in June 2023.

**E10 Supply Teacher insurance**: **£8,561**
The Surrey Scheme contribution rates for 2023/24 are not currently known. For budgeting purposes I have anticipated a 5.0% increase on the 2022/23 rates.

**PREMISES (£59,323)**
The current corporate rate of inflation is 7.3% (October 2022) for non-salary items; this may be revised in the final budget details. This rate has been used for all expenditure items where exact costs aren't known to the school.

**E12 to E18 Premises: £59,323**
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 2022/23 will be undertaken in the 2023/24 financial year and this has been allowed for in the budget.

Note: The legionella awareness 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 2024/25.

We buy into the SCC energy contract and are in a fixed term contract from April 2022 until March 2023 and have benefitted from prices lower than the price cap set under the Energy Bill Relief Scheme for non-domestic users for the current winter. Information on any further support to come from Government after 1 April 2023 is not yet known so it advised that schools' budget on the latest information provided by the SCC Orbis Energy Team. With whole sale energy markets continuing to be exceptionally volatile, the following we advised and have been applied to forecasts for 2023/24, 2024/25 and 2025/26:

Gas – 129% increase
Electricity – 73% increase

A small amount of premises expenditure is offset by a monthly premises charge from the Ark. This is currently charged at £4.40 per morning and £6.60 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 £4.90 and £7.10 respectively from 1st April 2023.

We are lucky to have Fred as our full time resident Premises Manager as he carries out many small DIY type jobs and most of the decorating meaning we only have to pay for the paint and materials which helps keep maintenance costs down.

**SUPPLIES & SERVICES (£175,778)**

The current corporate rate of inflation is 7.3% (October 2022) for non-salary items; this may be revised in the final budget details. This rate has been used for all expenditure items where exact costs aren't known to the school.

**E19 Learning Resources (not ICT equipment): £55,455**

Includes money for resources to support our School Development Plan.

Sports and PE expenditure paid for from the Primary Sports Premium Grant is included (estimate b/f of £15,000 plus £7,412 grant to August 2023 only), total £22,412, which leaves £33,043 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 £5,000 (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**: **£20,476**

Allows for the subscription of new GFast broadband as our current contract ends in December 2023. GFast uses existing infrastructure, such as the copper wires, but a device is fitted into the fibre cabinet to alter the speed frequencies. The change increase the speed through the copper cable which results in a more reliable broadband with ultrafast speeds.

This also allows for the 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.

Finally, the budget this year also includes funds to purchase new, much needed, laptops for the teachers. A lot of the existing laptops are over 7 years only and starting to present hardware faults such as broken screens and keyboards which are not worth replacing.

**E22 Administrative supplies: £12,957**

As well as general admin supplies this includes the annual subscriptions to Tucasi for the dinner money reporting, on-line payment system and School Fund, telephone line rental and call charges, photocopier costs and Parentmail subscription for online forms and Parents Evening Manager.

**E23 Other Insurance Premiums: £1,100**

Includes the SCC non buildings and contents insurance and for the buildings and governors' contents insurance premium, less the estimated reduction in premium following the revaluation assuming that the Governors will have insufficient balances to fund this from the Governors' School Improvement Fund.

**E25 Catering Supplies £48,040**

Includes all catering supplies and provisions, the costs for providing meals for all FSM eligible pupils, the costs of providing meals under the UIFSM scheme and the Commercial Services (Twelve 15) framework admin fee.

This also includes the Strictly Education 4S 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** **£5,600**

This a Tutor through the National Tutoring Programme as part of the school's response to Covid recovery.

A small allowance for supply in the event of teaching staff sickness has been included. However, it is unlikely to be used on the basis that we have non-teaching Deputy Headteacher and Curriculum & Assessment Lead meaning we should be able to cover absences from within.

**E27 Bt in Professional Services - Curriculum:** **£7,320**

I have included two thirds of the annual cost for our new 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 be able to allocate a small amount for extra services such as workshops.

**E28 Bt in Professional Services - Other:** **£24,830**

Assumes we continue with the same Strictly Education 4S Service Level Agreements, and buy-back into SCC Legal Services, Area Schools Support, Primary Council, Payroll Services and Twelve15 Gym Equipment inspection. This also assumes we continue paying for Schools Alliance for Excellence (SAfE) and using CPOMS the schools child protection online management system.

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).

The SDBE Annual Service Agreement is based on pupil numbers as at the January Census; the costing is based on 101 to 199 pupils and 200 to 315 pupils. Assuming pupil numbers as at January 2023 are above 200 we will remain in the higher rate band.

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**TOTAL ESTIMATED REVENUE BALANCE AT YEAR END** **£23,890**

**ESTIMATED IN-YEAR DEFICIT** **£98,716**

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**COMMUNITY FOCUSED REVENUE (THE ARK) DRAFT BUDGET PLAN 2022/23**

Numbers using the Ark are up, 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 healthy in-year surpluses from the 2023/24 financial year onwards.

**B02 COMMUNITY FOCUSED REVENUE BALANCES BROUGHT FORWARD FROM 2022/23 £51,138**

Given the increase to Ark fees from September 2022 and the reduced staffing numbers there is a forecasted brought forward balance, as per the Ark FMR to end October 2022, of around £101,138

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 2023/24 financial year. This will be deducted from the Ark brought forward amount.

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|---|---|
| Brought forward from 2022/23 | £101,138 |
| Tfr from Community Focused (Ark) B/Fwd | -£50,000 |
| | ------------ |
| | £51,138 |
| | ------------ |

**COMMUNITY FOCUSED REVENUE FUNDING & INCOME £99,500**

**I17 Community Focused School Facilities Income £99,500**

Ark fees are currently £6.50 per child for the morning session (7.45 to 8.45am) and £12.50 per child for the afternoon session (3.15 to 5.30pm) as from September 2022, with a 10% reduction for each additional sibling.

I have assumed a small increase in fees from September 2023 of £7.00 per child for the morning session and £13.00 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 £63,324**

**STAFFING**

**E31 Community Focused School Staff: £55,892**

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 2023124 are currently unknown. For the purposes of the draft budget, it is recommended that a 5.0% increase should be incorporated from April 2023 until further advice is received. Incremental pay progression is included, from April 2023, for all three years where appropriate.

The April 2022 increase of 1.25% to the rate of employer national insurance contributions, originally implemented to fund the Health and Social Care Levy, no longer applies.

Surrey Pay employer superannuation is currently 25.2%. The triennial review of the employer's pension rate for schools is underway, and a decision is likely in mid-December. For draft budget purposes, a rate of 25.2% was used but the actual employer contribution rate for 2023/24 and later years may differ.

**Operational Staff (£49,687)**

- Sophie Russell (Play Leader) – every morning and afternoon.
- Sue Vaughey (Play Worker) – 3 mornings and 2 afternoons per week
- Katharine Murray (Play Worker) – 2 afternoons per week
- Helen Lindsay (Play Worker) – 5 mornings and 1 afternoon per week.

For the budget I have assumed that Fred will no longer be needed in Ark and that we will be able to recruit a morning and afternoon Play Worker in addition to an afternoon only Play Worker. There is also a small allowance for additional hours to cover staff sickness etc.

**Support Staff (£6,205)**

- 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** **£200**

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

**PREMISES**

**E32 Premises** **£2,120**

A charge made by the school revenue budget for premises charges, currently at £4.40 per morning and £6.60 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 £4.50 and £6.70 from 1st April 2022. (See Pupil Focused E18 Other Premises above).

**SUPPLIES & SERVICES**

**E32 Supplies and Services** **£3,680**

For the purchase of food (£4,500) and resources for learning/play (£400).

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**TOTAL ESTIMATED BALANCE AT YEAR END** **£87,314**

**ESTIMATED IN-YEAR SURPLUS** **£36,176**

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**FORECAST 2024-25 FINANCIAL YEAR**

I used the Verification and Forecasting Tool to calculate the funding for 2024/25 based on expected pupil numbers.

The forecast also allows for the estimated revenue balance of £23,890 at the end of the financial year 2023/24 to be included as an uncommitted pupil focused revenue balance brought forward in 2024/25. The brought forward balance is also further supported by a proposed transfer of £70,000 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 2023/24. 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 £133,206 which would mean the estimated brought forward surplus balance from 2023/24 of £33,468 would become a deficit balance at the end of 2024-25 of £29,737.

This must be kept under review. The only way we can continue with the current staffing structure is with a substantial increase in formula funding, which is unlikely.

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| **TOTAL ESTIMATED REVENUE BALANCE AT YEAR END** | **- £39,316** |
| **ESTIMATED IN-YEAR DEFICIT** | **£133,206** |

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Ark has an estimated in-year surplus of £39,349 with a balance to carry forward into 2025/26 of £56,663.

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| **TOTAL ESTIMATED REVENUE BALANCE AT YEAR END** | **£56,663** |
| **ESTIMATED IN-YEAR SURPLIS** | **£39,349** |

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**FORECAST 2025-26 FINANCIAL YEAR**

I used the Verification and Forecasting Tool to calculate the funding for 2024/25 based on expected pupil numbers.

The forecast includes the brought forward deficit of £39,316 from the 2024/25 financial year. The deficit brought forward is cleared by a proposed transfer of £40,000 from the Ark, subject to SCC approval, leaving a brought forward balance of £684.

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 2023/24. 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 £139,429 with a deficit balance at year end of £138,745.

Given the high deficit balance at year end it is unlikely that the Ark will be able to clear the deficit balance going into 2026/27. This must be kept under review.

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|---|---|
| **TOTAL ESTIMATED REVENUE BALANCE AT YEAR END** | **- £138,745** |
| **ESTIMATED IN-YEAR DEFICIT** | **£139,429** |

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Ark has an estimated in-year surplus of £43,295 with a balance to carry forward into 2026/27 of £69,958.

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|---|---|
| **TOTAL ESTIMATED REVENUE BALANCE AT YEAR END** | **£59,958** |
| **ESTIMATED IN-YEAR SURPLIS** | **£43,295** |

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