SURREY COUNTY COUNCIL

Southwark Diocesan Board of Education
Supporting Christian Education

Nutfield Church (C of E) Primary School

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To:	Finance Working Party Michael Hill (Chair of the Finance Working Party), Sam Nicholls, Liz Townsend, Imogen Woods
Copies to:	Anna Benjamin, Deputy Headteacher
From:	Daniel Walker-Cheetham, School Business Manager
Date:	15th April 2024

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

INTRODUCTION

Surrey County Council (SCC) require the final budget for 2024/25 and forecasts for 2025/26 and 2026/27 to be submitted no later than the 1st May 2024.

SCC have stated that approval of the budget plan for 2024/25 can be delegated to a Finance Committee, but they advise that it is tabled at the Full Governing Body (FGB) meeting and signed by the Chair of Governors. The meeting must be minuted, as evidence of the approval, and a signed copy of the budget must be retained in school. This procedure is included in the school's Financial Management Policy.

Schools should produce a plan that balances in all three years and shows a surplus at the end of the first year (March 2025). However, where schools need to make cost savings to balance years two and/or three, and are still identifying the actions they will take, this will be accepted as a 'work in progress'.

The budget plan shows a surplus at the end of the 2024/25 financial year, however, there is an in-year deficit of £93,408 which means a reduction in the revenue balances available to carry forward. The budget is also supported by a proposed transfer of £10,000 from the Ark into the revenue budget. The forecasts for 2025/26 and 2026/27 show similar in-year deficits, the forecasts are based on current staffing (plus allowance for performance related pay increases).

I have proposed another transfer from the Ark into the revenue budget in 2025/26 of £80,000 and a transfer of £80,000 in 2026/27. Despite this, the forecasts still show substantial in-year deficits and the Ark will not be in a position to support the revenue budget beyond 2026/27 nor should it be expected to.

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 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 Budget Plan 2024/25 which includes the forecasts for 2025/26 and 2026/27. I also attach the information from the Surrey Finance Manual – Section A Final Budget Preparation, Annexe A - Preparation notes and guidance and Section C Sources of Funding.

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

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 final budget plan for 2024/25. Schools should incorporate the recommendations and assumptions on price increases detailed in the 'budget preparation notes and guidance' document.

B01 REVENUE BALANCES B/F FROM 2023/24 £167,440
As per the latest forecast of outturn in the March 2024 FMR there is an uncommitted revenue balance of £137,920.08.

I have proposed a transfer of brought forward funds from the Ark to the revenue budget totalling £10,000 to support the revenue budget in the 2024/25 financial year. This is subject to SCC approval.

Committed	
Sports Premium (Unspent Grant)	£10,057.26
Camino Music (Unspent Donation)	£ 227.97
LAC (SCC)	£ 1,442.68
LAC (West Sussex)	£ 314.10
Smiths Charity (Unspent Grant)	£ 2,458.00
PTFA – Enrichment (Unspent Donation)	£ 1,764.84
RL Library Donation	£ 1,000.00
National Tutoring Programme	£ 2,205.00
Uncommitted	£137,920.08
Tfr from Community Focused (Ark) B/Fwd	£ 10,000.00
	£167,439.93

PUPIL FOCUSED REVENUE FUNDING AND INCOME 2024/25 £1,118,045
Formula funding allocations to Surrey schools for 2024/25 are largely based on the National Funding Formula (NFF) less a transfer of 1% of NFF allocations to the high needs block, in line with the safety valve agreement with the Department for Education (DfE) in March 2022. This is the same percentage as the transfer to high needs in 2023/24. As a result of the transfer, in 2024/25 the values of most Surrey formula factors are around 1.56% lower than the NFF values.

The Delegated Funding, as shown on the Notification of Initial Budget Share, is based on the October 2023 School Census pupil numbers which was 207. However, we have only received funding for 206 pupils as one child in Year R, on accelerated entry, was not aged four on the 31st August 2023 and the DfE nor SCC fund children who do not meet this criterion.

The Mainstream schools additional grant (MSAG) allocated to mainstream schools in 2023/24 has been assimilated into the mainstream national funding formula in 2024/25.

To verify 2024/25 funding and estimate funding for 2025/26 and beyond, I used the latest SCC Verification and Forecasting Tool.

In 2024/25 schools will continue to receive an additional grant, Teachers Pay Additional Grant (TPAG), which will provide extra funding for 3% of the 2023/24 Teachers' pay rise. In 2023/24, funding through TPAG covered 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 estimated total allocation for 2024/25 is £16,912.17.

Following the announcement of the 5% increase to employer costs for Teachers' Superannuation, the Government announced that there would be additional funding for the increase to the employer's contribution rate for 2024/25. The Department of Education have indicated that the grant, Teachers Pensions Employer Contribution Grant 24 (TPECG 24) will be calculated on a formula basis and will not necessarily match costs incurred at an individual school level.

The DfE released details of the funding on 11th March and advise that the grant will be for the financial year 2024/25. From April 2025 the funding for the increase in pension costs will be paid through the schools National Funding Formula grant, however for budget plan purposes for 2025/26 and 2026/27 SCC have requested that schools continue to include the estimate under I01, budget plan line 7.

The DfE have created a calculator tool for mainstream schools to estimate their TPECG24 allocation for 2024/25. Our estimated total allocation for 2024/25 is £20,485.00.

I01 Funds Delegated by the LA before de-delegation **£976,290**
Funds delegated by SCC is based on 206 pupils as at the October 2023 census.

Funding received as follows:

Formula Factor	**Number of Pupils / Units**	**Funding £**
Per pupil basic entitlement (Year R – 6)	206	764,113.35
Pupils eligible for free school meals (FSM)	17	8,678.94
"Ever 6 FSM" pupils eligible for free school meals at some time in the last six years	17	14,524
Pupils who are in IDACI band F	7	1,714
Pupils who are in IDACI band E	66	19,598
Funding for high incidence SEN based on pupils in years 1-6 no reaching a "good level of development"	24.07018993	29,342
Funding for English as an Additional Language (EAL) based on number of EAL3 pupils	5.81920904	3,577
Flat rate/lump sump	-	142,811
Rates	-	5,092
Total before Minimum Funding Guarantee, Ceiling, De-delegation		**989,450**

Minimum Funding Guarantee (MFG) **Plus £3,758**
In 2024/25, SCC have set the MFG for primary schools at 0.5%. This means that all schools will see an increase in average funding per pupil of at least 0.5% compared to 2023/24, after assimilation of MSAG. This increase is the maximum permitted, and it is consistent with the majority preference of schools as expressed in the September 2023 funding consultation.

Less: De-delegation and Central Services Levy **Minus £16,918**
De-delegation (-£8,167):
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 (trade unions)
- Special staff costs (other public duties)
- Free school meals eligibility checking service
- Underperforming ethnic minorities: REMA Support for travellers
- Non-statutory school improvement

Central Services Levy (-£8,751):
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 £8,751, which is £42.48 per pupil.

I03 High Needs Top-Up Funding – Individual Pupil Support Budget (IPSB) £6,121
In 2024/25, once again, schools will be required to fund the first £6,000 of additional support per high need pupil from their main budgets (12.3747 points). The £6,000 threshold is a DfE requirement.

Mainstream schools are in an interim period of transitioning to a new banding system. Where pupils are still paid on IPSB points, for budget purposes, and until more information is available about which bands pupils will move to, schools have been advised to include an estimate of their full-year points allocation

We have one child with an Education, Health and Care Plan (EHCP), with 25 points. The child receives 1:1 support of 25 hours per week which is charged to E03 education support staff.

I05 Pupil Premium £31,800
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 2 post Looked After Children (LAC). We also have 1 LAC child in the care of Surrey.

I have estimated our Pupil Premium allocation using the rates below:

- £1,480 per year for each primary-aged pupil who is eligible for FSM or has been eligible in the past 6 years (Ever 6).
- £2,570 per year for each pupil, primary and secondary aged, who has been adopted from care or has left care.
- £340 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 allocation to Surrey is £2,570 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: £3,467
Under the Service Occupancy Agreement we make a monthly charge of 7% of salary for the bungalow.
Under the HSBC Umbrella Bank Account, we receive bank interest on the school's funds at 0.5% below base rate. Currently the base rate it 5.25% (as at February 2024). Therefore, I have assumed a small amount of bank interest.

I10 Receipts from Supply Techer insurance claims: £0
We are not expecting any income from the staff insurance scheme in respect of teachers.

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 £834

This is a time limited grant with the final instalment for the academic year 2023/24 due in the summer term 2024 and no further funding should be assumed. Schools must spend it before the end of the summer term 2024.

I18C School Led Tutoring Grant £956

The academic year 2023/24 is the final year of the National Tutoring Programme. The final instalment of this grant is due in the summer term 2024.

As we will not be utilising the National Tutoring Programme, our total School Led Tutoring Grant allocation will be recovered at the end of the 2023/24 academic year.

I18D Primary PE Grant £18,064

In July 2023, the DfE confirmed that the primary PE grant would continue for the 2024/25 academic year. The future of the grant is currently unknown however I decided to include this in the budget forecast for 2025/26 and 2026/27.

Expected funding was based on the 2023/24 payment rates: Schools with 17 or more eligible pupils received £16,000 and an additional payment of £10 per pupil.

This funding 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 2023/24 academic year. Its future beyond the summer term 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.

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.

(See E25 Catering Supplies the central expenditure of £48,267 includes estimate for UIFSM taken, plus KS2 FSM charged at £2.70).

PUPIL FOCUSED REVENUE EXPENDITURE £1,211,453

This is around £104,754 higher than the forecast of out-turn for revenue expenditure for the current financial year. Mainly due to increases in staffing costs and the current inflation rates proposed on gas, electricity and other supplies.

STAFFING (£962,572)

Staffing is 86.4% of funding which is relatively high. Schools have been asked to budget as follows:

E01 Teaching Staff (57.7% of funding): £642,160

At this stage in the year there is no indication of what the teacher's pay increase for September 2024 will be. SCC have recommended that school use the SCC corporate rate of inflation for salary expenditure; for budgeting purposes, it is recommended that schools apply a 5.0% increase to teachers' pay from September 2024.

No further cost of living increases have been included for Years 2 and 3, except the full year impact of the September 2024 increase to teachers' pay. Performance related pay progression is included for all three years as appropriate.

Following the valuation of the Teachers' Pension Scheme, the DfE have announced that the employers pension contribution rate will increase by 5% to 28.68% from the 1st April 2024 and that there will be additional funding for the increase to the employer's contribution rate for 2024/25.

The Department of Education have indicated that the grant will be calculated on a formula basis and will not necessarily match costs incurred at an individual school level. The details of the funding have not yet been made available.

The budget includes all current teaching staff, in addition to a new Class Teacher, and a new Deputy Headteacher to take over from Mrs Benjamin in September 2024.

E02 Supply Teaching Staff (0.3% of funding): £2,827

Until recently, we have been able to maintain the model of an out of class Deputy Headteacher, providing cover as and when required, which negates our need for supply teachers.

As Mrs Benjamin has been in class more recently and we have been lucky enough to have Mrs Cox providing cover when needed.

E03 Education Support Staff (13.2% of funding): £147,080

The Surrey Pay settlement for April 2024 has been proposed and is currently with the unions for consultation. It was advised that schools should use the percentage increases outlined in Surrey's "offer" for budget planning purposes – see table below:

Grade	Increase
PS1/2	9%
PS3	6%
PS4	6%
PS5 & PS6	4.5%
PS7 - 10 inclusive	4%
PS11 – PS18	£2,000 capped cash amount

The lower pay point on PS3 is proposed to be deleted, so that PS3 will be a spot salary.

The lowest hours rate of pay will be £12.04, higher than both the Real Living Wage and Statutory National Living Wage.

Incremental pay progression is included, from April 2024, for all three years where appropriate.

The employer's pension contribution rate for Surrey schools is 23% following the last triennial valuation effective 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 some additional hours for TAs and SNAs.

In addition, the budget allows for a morning only TA who will have an outdoor learning focus and support Trinity Farm.

E04 Premises Staff,
E05 Admin and Clerical Staff,
E07 Costs of Other Staff - Midday Meals Supervisors (MDMS) (14.2% of funding): £158,537
As per the E03 Education Support Staff section, the same percentage increases outlined in Surrey's "offer" (shown above) was used.

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

In addition, the budget allows for one new MDMS to support the existing team over lunchtimes.

E08 Indirect Employee Expenses: **£894**
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: **£2,328**
Includes courses and training for staff to enable and support them towards the achievement of our School Development Plan.

Includes an amount to cover the whole school First Aid training booked for the 25th October 2024 INSET day as well as some funds for a Paediatric First Aid refresher course for Miss Murray.

The budget also includes funds for Safer Recruitment training, DSL/DDSL training, the Headteacher Conference and ELSA training.

E10 Supply Teacher insurance: **£8,747**
The Surrey Scheme contribution rates for 2024/25 are not currently known – for budgeting purposes, I have anticipated a 5% increase on the 2023/24 rates.

<u>PREMISES (£61,828)</u>
The current corporate rate of inflation is 5% 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: £61,828
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 awareness review is every 2 years (next review in August 2024) and 5 Year Fixed Electrical Testing (next review in December 2024). These have been bought back from SCC in the 2024/25 financial year.

We buy into the SCC energy contract and are in a fixed term contract from April 2023 until March 2024 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.

Whilst overall wholesale energy prices have fallen over the last year, there still remains some uncertainty and volatility in the energy markets. With purchasing not yet complete, prices could move significantly between now and the end of March.

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 2022.

SUPPLIES & SERVICES (£187,278)
The current corporate rate of inflation is 5% 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): £61,096
Includes money for resources to support our School Development Plan.

Sports and PE expenditure paid for from the Primary Sports Premium Grant is included (b/f of £10,057.26 plus £18,064 grant to August 2024), and the other b/f amounts totalling £9,462.59, which leaves £23,789 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 current staffing structure.

E20 ICT Learning Resources: **£9,972**
Allows for the subscription of our GFast broadband in addition to our annual subscriptions to Discovery Espresso, Tapestry for Early Years, MyMaths, Times Tables Rocks Stars, Purple Mash, White Rose Maths, TestBase, Nessy, Essential Letters and Sounds, The Literacy Tree, 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: £11,807
As well as general admin supplies this includes the annual subscriptions to Tucasi for the dinner money reporting, on-line payment system, telephone line rental and call charges, photocopier costs and Parentmail subscription for online forms and Parents Evening Manager.

This also includes the cost of our Management Information System (MIS), Arbor, and our finance system, SIMS FMS. The cost of our MIS and finance system used to be de-delegated, however this is no longer the case from April 2024 so schools have had to purchase this directly with the suppliers and pay for it using the delegated budget.

E23 Other Insurance Premiums: £5,175
In April 2023 we joined the DfE Risk Protection Arrangement (RPA) which includes buildings and contents insurance, previously purchased from Aston Lark, and Public Liability Insurance and Employers Liability Insurance previously purchased through the LA.

For the financial year, 1st April 2024 to 31st March 2025 the annual cost of the RPA is £25 per pupil.

E25 Catering Supplies £48,267
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.

E26 Agency Supply Teaching £2,205
This expenditure relates to the National Tutoring Programme as part of the school's response to Covid recovery. As we will not be partaking in the National Tutoring Programme this money will be recouped by the DfE. This is an in out exercise.

E27 Bt in Professional Services - Curriculum: **£6,667**

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).

E28 Bt in Professional Services - Other: **£28,386**

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 Schools Alliance for Excellence (SAfE) and using CPOMS the school's 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).

This also includes the cost of the SDBE Annual Service Agreement.

E30 Direct Revenue Financing (Revenue Contributions to Capital): **£13,200**

In the 2024/25 financial year we hope to purchase new classroom tables and chairs for Years 1 through to Year 6. As this type of purchase is classed as capital, and we do not have sufficient DFC funds, we will need to make a revenue contribution to capital. This amount will automatically be transferred to CFR category CI04. With the expenditure against CE02.

Voluntary Aided schools are unable to claim VAT back for works which are Governor responsibility. However, I have spoken with David Green, Senior Finance Business Partner (Schools Funding) at SCC, who has confirmed we can reclaim the VAT on the purchase of classroom furniture as this is not deemed to be the Governors responsibility according to section Y of the Surrey Finance Manual.

TOTAL ESTIMATED REVENUE BALANCE AT YEAR END **£74,032**

ESTIMATED IN-YEAR DEFICIT **£93,408**

COMMUNITY FOCUSED REVENUE (ARK) FINAL BUDGET PLAN 2022/23

Schools are able to use their delegated budgets for community focused activities. We must still comply with the requirements of the Surrey Scheme for Financing Schools to include separate accounting for community focused income and expenditure to also ensure compliance with the Consistent Financial Reporting (CFR) requirements of the Department for Education.

The use of delegated funds for community use should not interfere with a school's primary focus of raising standards. However, any deficit on community focused activities has to be met from the school's delegated budget. Conversely, we are also able to use surpluses from community focused activities to support core educational activities in the school. Surpluses on community focused activities may be transferred to support the school budget, but only with the approval of the local authority.

Ark continues to be popular with parents; our continuing problem is the recruitment of staff to satisfy 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 2023/25 financial year onwards despite having to cap the number of places available in Ark.

B02 COMMUNITY FOCUSED REVENUE BALANCES BROUGHT FORWARD FROM 2022/23 £112,139

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 March 2024, of around £122,139.

I have proposed a transfer of brought forward funds from the Ark to the revenue budget totalling £10,000 to support the revenue budget in the 2024/25 financial year. This will be deducted from the Ark brought forward amount.

Brought forward from 2024/24	£122,139
Tfr from Community Focused (Ark) B/Fwd	-£ 10,000

	£122,139

COMMUNITY FOCUSED REVENUE FUNDING & INCOME £103,000

I17 Community Focused School Facilities Income £103,000

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) 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 to consider a larger increase to reflect the rate of inflation at the time.

COMMUNITY FOCUSED REVENUE EXPENDITURE £75,960

STAFFING

E31 Community Focused School Staff: £67,854

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

The Surrey Pay settlement for April 2024 has been proposed and is currently with the unions for consultation. It was advised that schools should use the percentage increases outlined in Surrey's "offer" for budget planning purposes – see table below:

Grade	Increase
PS1/2	9%
PS3	6%
PS4	6%
PS5 & PS6	4.5%
PS7 - 10 inclusive	4%
PS11 – PS18	£2,000 capped cash amount

The lower pay point on PS3 is proposed to be deleted, so that PS3 will be a spot salary.

The lowest hours rate of pay will be £12.04, higher than both the Real Living Wage and Statutory National Living Wage.

Incremental pay progression is included, from April 2024, for all three years where appropriate.

The employer's pension contribution rate for Surrey schools is 23% following the last triennial valuation effective April 2023.

The budget allows for existing staff and the addition of one new afternoon only Play Worker.

E32 Community Focused other staff costs **£206**
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 2024. (See Pupil Focused E18 Other Premises above).

SUPPLIES & SERVICES

E32 Supplies and Services **£5,700**
For the purchase of food (£5,000) and resources for learning/play (£700).

TOTAL ESTIMATED BALANCE AT YEAR END **£139,179**

ESTIMATED IN-YEAR SURPLUS **£27,040**

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 £74,032 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 £80,000 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 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 a significant estimated In Year deficit of £88,467 and a balance to carry forward into 2026/27 of £65,327.

TOTAL ESTIMATED REVENUE BALANCE AT YEAR END	**£65,565**
ESTIMATED IN-YEAR DEFICIT	**£88,467**

Ark has an estimated in-year surplus of £31,824 with a balance to carry forward into 2026/27 of £91,003.

TOTAL ESTIMATED REVENUE BALANCE AT YEAR END	**£91,003**
ESTIMATED IN-YEAR SURPLIS	**£31,824**

FORECAST 2026-27 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 £65,565 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 £80,000 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 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 a significant estimated In Year deficit of £93,287 and a balance to carry forward into 2027/28 of £52,041.

TOTAL ESTIMATED REVENUE BALANCE AT YEAR END	**£52,278**
ESTIMATED IN-YEAR DEFICIT	**£93,287**

Ark has an estimated in-year surplus of £36,104 with a balance to carry forward into 2027/28 of £45,286.

TOTAL ESTIMATED REVENUE BALANCE AT YEAR END	**£47,107**
ESTIMATED IN-YEAR SURPLIS	**£36,104**
