Nutfield Church (CE) Primary School
59 Mid Street, South Nutfield
Surrey RH1 4JJ

2026/27 Final 3 Year Budget Proposal

Overview of forecasted Expenditure and three year plan

AGENDA

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Introduction

Schools are required to produce a budget plan detailing estimates of expenditure for the forthcoming financial year. Schools must make every effort to balance their budget within the resources they have available to them, as any deficit will require repayment. Schools have no legal powers to set deficit budgets, and the local authority has no power to write off one.

From April 2021 governing bodies have been required to submit a three-year budget forecast each year to confirm schools are undertaking effective financial planning. By using indicative budget and projecting expenditure, the school must estimate its financial position in future years and take appropriate action, where appropriate, to avoid potential deficit.

Governors are, required to formally sign off the school's budget for the upcoming financial year. School Business Managers are required to provide an addition 2 year context analysis to ensure that the budgetary measures put in place for the school are sustainable in the mid term.

The 2026/27 budget proposal is an estimation of the likely income and expenditure for the upcoming financial year. Whilst it is inevitable that there will be unknow factors which drives cost, savings and income changes, the budget is an opportunity to set out the expected financial position given everything that we know

The Final Budget plan needs to be approved by the Full Governing Body in time for final submission.

Surrey County Council have set a date of 15th May 2026 for final budget submisson

Link to Guidance Document

2025/26 Budget Guidance

Specific Guidance for Income Funding

To verify 2025/26 funding and estimate funding for 2026/27 and beyond, schools use the verification and forecasting tool published by the Schools Funding Team

A key consideration for us in 2026/27 is that both committed and uncommitted balances for pupil focused revenues should be declared as balance brought forward.

No funding should be assumed for Holiday Free School meals as this funding remains unconfirmed from DFE

There is no discreet National Insurance Grant in this year's budget, ithas been merged into formula funding. I have also not assumed any additional funding for pay adjustments from September 26

With the closure of Twelve15 in August, local catering costs and revenues will become a feature of the budget plan. Given that we do not currently have a contract to replace the SCC one I have assumed that costs at revenues for school meals will balance.

Specific Guidance for Expenditure

Although inflation has reduced, there remains economic uncertainty; this may impact on the costs of resources, pay increases, and the price of contracts and services.

Some inflationary increases in local contracts and supplies are known at school level, and some services may have a greater increase applied to them than others. Where local information is unavailable, it is recommended that schools apply Surrey's corporate rate of inflation for non-salary expenditure, used for departmental budgeting purposes; it is recommended to include a 2% increase in 2025/26. **I have used 3% across the board where increases are not known. Where increases are known to be above 3% I have included them.**

The decision on the increase in teacher's pay will not be known for definite until later in 2026. However for the purposes of this draft budget I have assumed a 3% increase in salary for all teachers. **I have assumed that any increase will be funded from within Delegated budget.**

All support staff have been the subject of a 3.3% pay offer by The Local Government Association and this increase has been included.

2025/26 Schools Funding

Funding

Nutfield Church CofE Primary School ~ Three Year Plan

		Year 1	Year 2	Year 3
Control	VA			
DfE No	3376			
E Code	ECFE8719	2026-27	2027-28	2028-29
PUPIL FOCUSED				
Pupil Focused Revenue Brought Forward Balances				
OB01	Pupil Focused Brought Forward-Committed	-	-	-
OB01a	Pupil Focused Brought Forward-Uncommitted	95,144	122,467	118,217
OB01b	Transfer from Community Focused B/fwd	51,092	56,950	56,920
TOTAL		**146,236**	**179,417**	**175,137**
Pupil Focused Revenue Funding & Income				
I01	Funds delegated by the Local Authority	1,095,674	1,095,674	1,095,674
I02	Funding for Sixth Form Students	-	-	-
I03	High Needs Top-Up Funding	19,191	6,397	6,397
I04	Funding for Minority Ethnic Pupils	-	-	-
I05	Pupil Premium	27,270	27,270	27,270
I06	Other Government Grants	-	-	-
I07	Other Grants and Payments Received	-	-	-
I08a	Income from Letting Premises	3,000	4,000	4,000
I08b	Other Income from Facilities & Services	2,925	3,013	3,103
I09	Income from Catering	36,227	36,951	36,951
I10	Rcpts from Supply Teacher Insurance Claims	-	-	-
I11	Receipts from Other Insurance Claims	-	-	-
I12	Income from Contributions to Visits etc.	4,944	5,042	5,180
I13	Donations and/or Voluntary Funds	2,500	2,500	3,000
I15	Pupil Focused Extend. Sch Funding/Grants	-	-	-
I18	Additional Grant for Schools	65,293	65,293	65,293
TOTAL		**1,257,024**	**1,246,140**	**1,246,868**

Carry Forward is £6.3k lower than previous year representing the 1% teacher's pay burden from 25/26.

Funding for the 2026/27 financial year is set via a number of formula funding calculators which calculates a best estimate of incomes for the coming financial year.

There is an overall increase in formula funding for the 2026-27 financial year of around 4% however with no contribution for the NI grant as in 2025-26 the real terms increase is a little over 2%

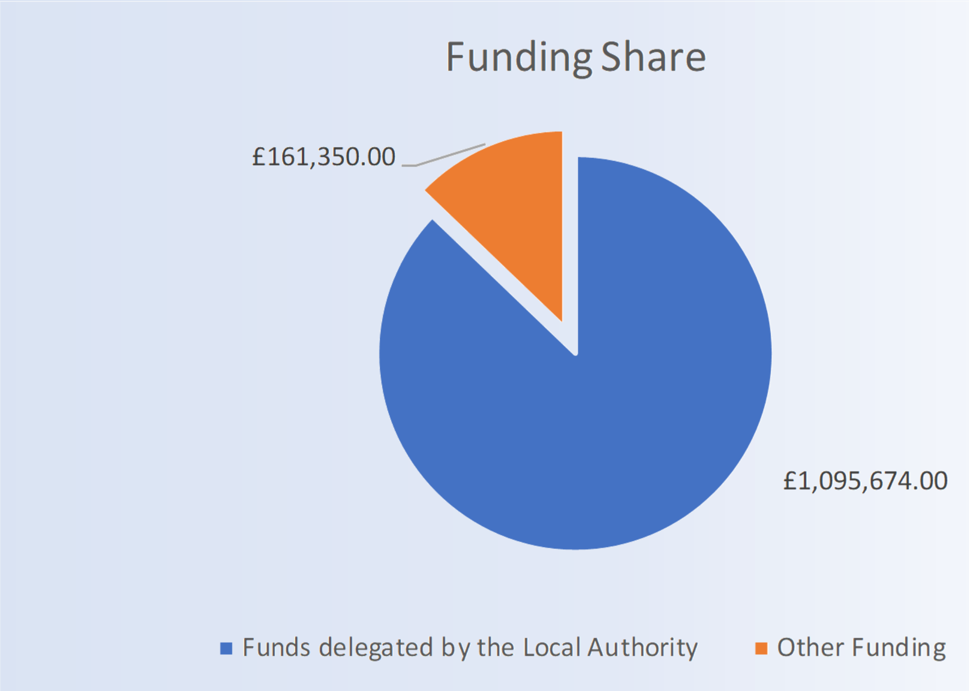
High Needs Top Up Funding is reduced in years beyond 26/27 due to leavers. 27 onwards reflects current EHCP status

Pupil premium has dropped due to change in our pupil numbers and the IDACI banding in EYFS

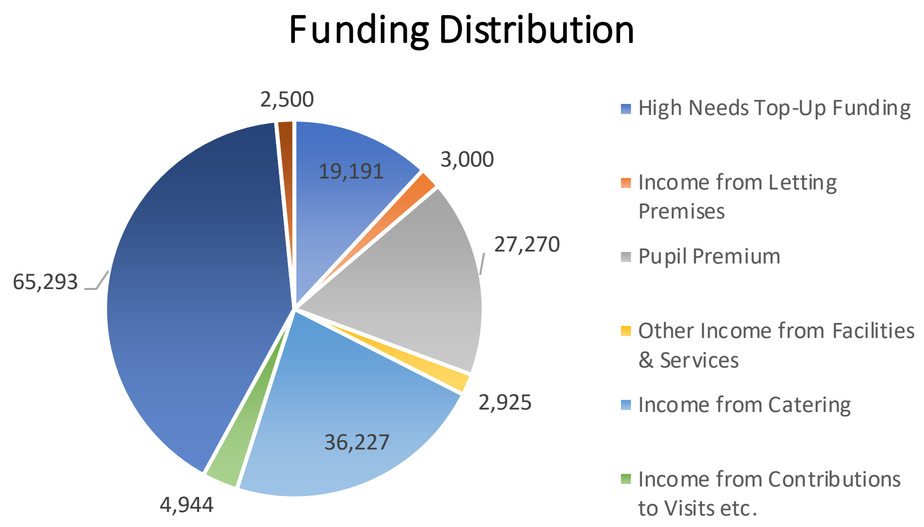
There are no planned Teacher insurance claims for 2026/27 unlike 25-26

Additional Grant includes Sport Premium funding (unchanged) and a consideration for UIFSM & FSM (offset in costs)

Funding for 2026/27 - £1,257,024



- High Needs Top Up Funding (£19.1k) reflects the 4 *EHCP* pupils presently in school
- Pupil Premium (£27.7k) is based on the *Income Deprivation Affecting Children Index* of current pupils postcodes
- Other Incomes include £36k UIFSM, £18k Sports Premium, £8.5k Inclusive Mainstream Fund (new)and £36k Income from Catering



87% of all funding provided by the LA is via Standard Delegated Funding. This funding is based on current pupil numbers of 205 in October Census. This equates to £5345 per pupil 2% increase on prior year.

Income from Community Focused

Community Focused Revenue Funding & Income				
I16	Community Focused Sch Funding/Grants	-	-	-
I17	Community Focused Sch Facilities Income	131,890	135,847	135,846
TOTAL		**131,890**	**135,847**	**135,846**

2026 budgeted income from our wrap around care provision reflects the continued success and popularity of the service.

Assumptions have been made that the current levels of occupancy are maintained and the we continue to be able to implement the same level of control as seen throughout the current academic year.

Our budgetary assumptions include increased staff costs of 3.3% plus the recent increase in Employer's National Insurance. I have also assumed for budgetary purposes that The Ark is fully staffed for the entire academic year. Given the uncertainty have also experienced a 30% increase in the cost of food supplies over the last financial year.

No cost increase has been proposed as part of this budget submission however it is recommended that Governors give due consideration to an inflationary increase as The Ark has held pricing since 2024 despite a 9.2% increase in salary cost and around a 7% increase in the cost of food.

DFC

DFC

DFC should be considered separate from School finance.

Its purpose is to act as a seed fund for capital projects.

The School does not control the DFC fund, it is held on our behalf by Southwark Diocese.

Typically, large capital projects will require a contribution from DFC and Governors Fund in order to be considered by Southwark

11/04/2023	936/3376/2023/229C	22526	-£ 13,930.11			£ 1,729.44
11/04/2023	936/3376/2023/229C	22527		-£ 97.75		£ 1,631.69
30/06/2023	Interest			£ 22.75		£ 1,654.44
31/08/2023	DFC 2023/24		£ 6,835.05			£ 8,489.49
30/09/2023	Interest			£ 69.24		£ 8,558.73
31/12/2023	Interest			£ 114.78		£ 8,673.51
31/03/2024	Interest			£ 113.92		£ 8,787.43
30/06/2024	Interest			£ 113.61		£ 8,901.04
15/07/2024	DFC 2024/25		£ 6,774.30			£ 15,675.34
30/09/2024	Interest			£ 188.65		£ 15,863.99
20/12/2024	936/3376/2024/00228M	23186	-£ 4,500.00			£ 11,363.99
31/12/2024	Interest			£ 183.85		£ 11,547.84
31/03/2025	Interest			£ 128.72		£ 11,676.56
26/06/2025	DFC 2025/26		£ 6,835.05			£ 18,511.61
30/06/2025	Interest			£ 133.69		£ 18,645.30
30/09/2025	Interest			£ 193.77		£ 18,839.07
31/12/2025	Interest			£ 190.82		£ 19,029.89
			£ 17,436.01	£ 1,593.88	£ 19,029.89	

Interest paid against balances Held have totalled £1,593.88

£4500 taken as payment in December 2024 is against the future boiler works but nothing taken in the FY 25/26

2025 in June was £6835 bringing the total DFC to £19k No Projects are currently earmarked for the DFC budget, we await feedback on the fencing project which will impact these figures significantly.

04

Forecasted Expenditure 2026/27

Overview of Labour Expenditure 2026/27

		Year 1 2026-27		Year 2 2027-28		Year 3 2028-29	
Pupil Focused Staffing							
E01	Teaching Staff	662,268	54.7%	677,487	56.6%	689,294	57.5%
E02	Supply Teaching Staff	-	0.0%	-	0.0%	-	0.0%
E03	Education Support Staff	142,589	11.8%	142,944	11.9%	145,802	12.2%
E04	Premises Staff	41,289	3.4%	42,527	3.6%	42,629	3.6%
E05	Admin & Clerical Staff	97,558	8.1%	90,194	7.5%	92,899	7.8%
E06	Catering Staff	-	0.0%	-	0.0%	-	0.0%
E07	Costs of Other Staff	27,618	2.3%	27,681	2.3%	26,181	2.2%
E08	Indirect Employee Expenses	1,000	0.1%	1,000	0.1%	1,000	0.1%
E09	Development & Training	3,000	0.2%	3,300	0.3%	5,000	0.4%
E10	Supply Teacher Insurance	8,500	0.7%	8,295	0.7%	8,925	0.7%
E11	Staff Related Insurance	-	0.0%	-	0.0%	-	0.0%
TOTAL		**983,822**	**81.3%**	**993,428**	**82.9%**	**1,011,730**	**84.5%**

Teaching Staff – Assumption of 3% pay increase from September (£19.9k). Absorption of centralized Supply teaching into E01 (£60k). Assumes Increases in grading for all staff not top of band.

Educational Support Staff – Assumes static headcount + 3.3% pay increase from April

Premises & Admin Staff, 3.3% increase.

No Indirect Employee Expenses attributed to one off employee payments.

Training budget increased to accommodate new SBM.

Overview of Other Expenditure 2025/26

		Year 1		Year 2		Year 3	
		2026-27		2027-28		2028-29	
Pupil Focused Premises							
E12	Building Maintenance & Improvement	8,100	0.7%	8,262	0.7%	8,262	0.7%
E13	Grounds Maintenance & Improvement	12,000	1.0%	12,240	1.0%	12,240	1.0%
E14	Cleaning & Caretaking	11,680	1.0%	11,913	1.0%	11,913	1.0%
E15	Water & Sewerage	2,907	0.2%	2,965	0.2%	2,965	0.2%
E16	Energy	12,619	1.0%	12,871	1.1%	12,871	1.1%
E17	Rates	4,926	0.4%	5,025	0.4%	5,025	0.4%
E18	Other Occupation Costs	7,080	0.6%	7,221	0.6%	7,221	0.6%
TOTAL		**59,312**	**4.9%**	**60,497**	**5.1%**	**60,497**	**5.1%**
Pupil Focused Supplies & Services							
E19	Learning Resources	33,400	2.8%	34,068	2.8%	34,068	2.8%
E20	ICT Learning Resources	24,550	2.0%	25,041	2.1%	25,041	2.1%
E21	Examination Fees	-	0.0%	-	0.0%	-	0.0%
E22	Administrative Supplies	9,008	0.7%	9,188	0.8%	9,188	0.8%
E23	Other Insurance Premiums	5,757	0.5%	5,872	0.5%	5,872	0.5%
E24	Special Facilities	-	0.0%	-	0.0%	-	0.0%
E25	Catering Supplies	75,090	6.2%	76,591	6.4%	76,591	6.4%
E26	Agency Supply Teaching Staff	2,560	0.2%	2,611	0.2%	2,611	0.2%
E27	Bought in Prof. Services - Curriculum	18,106	1.5%	18,468	1.5%	18,468	1.5%
E28	Bought in Prof. Services - Other	28,126	2.3%	24,626	2.1%	24,626	2.1%
E30	Direct Revenue Financing	51,092	4.2%	56,950	4.8%	56,920	4.8%
TOTAL		**247,689**	**20.5%**	**253,415**	**21.2%**	**253,385**	**21.2%**

Buildings & Maintenance Costs in 2025 included some exceptional costs (5 yr Fixed, PE Roof etc) Expect this to revert to normal run rate + Inflation

Grounds Maintenance skewed by 3 year SCC tree inspection. Expect run rate + Inflation.

Energy: Directed by SCC 3% increase on Gas and 0% on Electricity

Supplies & Services – Inflationary Increases across the board except:

Agency Teaching staff reduction in cost due to end of Mat leave. This cost is countered in the E01 teaching budget

Direct Revenue Financing of £51,092 includes KS2 flooring @ £22k, Staffroom refurb @ £7.5k, Playground lighting @ £11k & Bungalow bathroom refurb at £10k.

Notes and Considerations for Funding & Expenditure

04

3 year planned numbers for delegated funding are displayed as flat in years 2 & 3 of the plan. This is due to the way that the funding calculations work and should be viewed as a guide only but assumes Yr R intake as 30 (now confirmed).

High needs top up assumes only what can be seen at this stage, any new EHCP pupils will be in addition to this and may come into budget mid-year.

Key drivers to the expenditure plan are Staff Costs which account for 84.5% of all expenditure across Employees and Supply.

Significant unexpected cost over-runs on either grounds or premises maintenance may move the numbers in year vs plan but cannot be included. There is an amount in the plan for general maintenance.

Our Three Year Financial Plan

Three Year Plan - Financial Summary (Pupil Focused)

Our three Year plan sets out a roadmap for the continued financial security of the school and underlines the continued financial prudence and ongoing diligence within the SLT to maximise revenues and limit expenditure.

We continue to have a "3 year carry forward" however this is impacted in pupil focused by a decline in numbers of both Pupils on roll and EHCP.

Revenue funding grows in line with inflation for 1 year and is flat in year 3 as per the guidance from SCC. The slight funding decline in 2027/28 is due to 2 EHCP leavers in August 27 which reduces the overall funding by £20k.

Staffing costs are in control with Teaching staff capped at M6 and Support staff being predominantly PS3.3

Supplies and services experiences is flat to prior year with exceptional items removed and inflation applied. .

Each year is shown as an in year deficit due to £180k of capital investment.

As a result the balance to carry forward still looks healthy by year 3 and will enable significant reinvestment into the school. Through Community Funded Transfer.

Nutfield Church CofE Primary School ~ Three Year Plan

Control	VA						
DfE No	3376	**Year 1**		**Year 2**		**Year 3**	
E Code	ECFE8719	2026-27		2027-28		2028-29	
PUPIL FOCUSED							
Pupil Focused Revenue Brought Forward Balances							
TOTAL		**146,236**		**169,387**		**165,107**	
Pupil Focused Revenue Funding & Income							
TOTAL		**1,257,024**		**1,246,140**		**1,246,868**	
Pupil Focused Staffing							
TOTAL		**983,822**	**81.3%**	**993,428**	**82.9%**	**1,011,730**	**84.5%**
		Year 1		**Year 2**		**Year 3**	
		2026-27		2027-28		2028-29	
Pupil Focused Premises							
TOTAL		**59,312**	**4.9%**	**60,497**	**5.1%**	**60,497**	**5.1%**
Pupil Focused Supplies & Services							
TOTAL		**247,689**	**20.5%**	**253,415**	**21.2%**	**253,385**	**21.2%**
TOTAL - Pupil Focused Revenue Expenditure		**1,290,823**	106.6%	**1,307,340**	109.2%	**1,325,612**	110.7%
Pupil Focused Revenue Balances At Year-End							
B01/02	**Total Balance To Carry Forward**	**112,437**		**108,187**		**86,363**	
	In-year Surplus(Deficit) as a % of b/f balance	**-23.1%**		**-36.1%**		**-47.7%**	
B01	*Committed Balance*	-		-		-	
B02	*Uncomitted Balance*	*112,437*		*108,187*		*86,363*	
	Total Balance to Carry Forward	***112,437***		***108,187***		***86,363***	

Three Year Plan - Financial Summary (Community Focused)

COMMUNITY FOCUSED

Community Focused Revenue Brought Forward Balances				
OB02	Community Focused Brought Forward	171,670	172,189	167,615
OB02a	Transfer to Pupil Focused Brought Forward	(51,092)	(56,950)	(56,920)
TOTAL		**120,578**	**115,239**	**110,695**
Community Focused Revenue Funding & Income				
I16	Community Focused Sch Funding/Grants	-	-	-
I17	Community Focused Sch Facilities Income	131,890	135,847	135,846
TOTAL		**131,890**	**135,847**	**135,846**
Community Focused Revenue Expenditure				
E31	Community Focused School Staff	70,721	73,527	88,237
E32	Community Focused School Costs	9,558	9,944	11,600
TOTAL		**80,279**	**83,471**	**99,837**
Community Focused Revenue Balances At Year-End				
	Balance Brought Forward from Previous Yrs	120,578	115,239	110,695
	In-Year Surplus (Deficit)	51,611	52,376	36,009
B06	**Balance to Carry Forward**	**172,189**	**167,615**	**146,704**

Outturns for the current financial year are looking healthy in Community Focused and will be an important enabler in continuing to offer investment in exciting capital and educational projects.

Community focused revenues have a modest inflationary increase built into years 2 & 3 to enable sustainable funding for capital projects

Community focused staff costs are set to rise at the rate of inflation.

Similarly Other costs (E32), chiefly the cost of food & provisions are set to rise slightly above the rate of inflation over the period.

Good margins, if maintained will continue to develop an excellent reserve which could be used for reinvestment.

Any Questions?