

TO: SCHOOLS FORUM
Date 16 JULY 2020

2019-20 BALANCES HELD BY MAINTAINED SCHOOLS
Executive Director - People

1 PURPOSE OF REPORT

- 1.1 This is an annual report, the purpose of which is to update members of the Schools Forum on the level of balances held by maintained schools as at 31 March 2020, how these compare to the previous financial year and to consider whether any significant surplus balances should be subject to claw-back and re-invested within the overall Schools Budget.
- 1.2 Balances held by academy schools are not part of the council's accounts and are therefore excluded from this report.

2 EXECUTIVE SUMMARY

- 2.1 There was a significant reduction in aggregate school balances during 2019-20 where cumulative surplus balances reduced by £0.629m to £1.099m (down 36%). At 1.9% of annual income, average surplus balances have moved to a position where they are below the 3% level recommended to be able to safely manage unforeseen in-year pressures.
- 2.2 Within this, a number of schools are holding significant surplus balances, all of which have provided explanations to indicate suitable plans are in place for appropriate expenditure in the short term to ensure resources are being spent in a timely manner to support current pupils.
- 2.3 There are a number of schools with deficit balances, which have in total reduced slightly by £0.026m to £1.103m. The council and Schools Forum support schools facing financial difficulties through licensed deficit arrangements that set out medium to long term recovery plans that demonstrate that a temporarily short term over spend of annual income is recovered and a return to a surplus is achieved. For some schools, full repayment plans have yet to be developed.
- 2.4 Schools are also permitted to retain unspent balances arising from capital related budgets. They receive small annual budgets for capital – around £9,000 for a primary school and £24,000 for a secondary – and often need to accumulate funding from a number of years in order to fully finance projects. Capital budgets are directly funded by Department for Education (DfE) grant and are outside the local claw-back scheme. DfE remove any unspent balances that remain 3 years and 1 month after allocation.

3 RECOMMENDATIONS

That the Schools Forum NOTES:

- 3.1 The key performance information on school balances, as set out in paragraph 6.6, and in particular;**
- i. Aggregate surplus balances have decreased by £0.629m to £1.099m;**
 - ii. The value of surplus balances has reduced by £0.655m to £2.202m;**
 - iii. The value of deficit balances has decreased by £0.026m to £1.103m and needs to be carefully monitored;**
 - iv. Significant surplus school balances have decreased by £0.450m to £0.250m (64%);**
 - v. At 1.9%, average balances are considered to be below the minimum level required for working balances to safely cover unforeseen circumstances.**
 - vi. The three-year average change shows net balances in:**
 - a. primary schools deteriorated by £0.898m to £1.049m (46%)**
 - b. secondary schools improved by £0.238m to £0.296m deficit (45%)**
 - c. specialist providers significantly increased in 2018-19 as both provisions filled up and remained fairly static in 2019-20**

That the Schools Forum AGREES:

- 3.2 That the entire significant surplus balances held by schools has been assigned for relevant purposes as set out in the approved scheme and should not be subject to claw back (paragraph 6.15).**

4 REASONS FOR RECOMMENDATIONS

- 4.1 It is appropriate for the Schools Forum to be aware of, and where relevant, comment on these financial matters.**

5 ALTERNATIVE OPTIONS CONSIDERED

- 5.1 Not applicable.**

6 SUPPORTING INFORMATION

Calculating Statutory School Balances

- 6.1 The School Funding Framework provides a statutory requirement for the balance of expenditure made by each school compared to its budget share to be carried forward for use by individual governing bodies in the next financial year. This requirement is confirmed in the Scheme for Financing Schools which applies to both surplus and deficit balances and relates to all revenue funds held by schools in local authority accounts.**
- 6.2 Attached at Annex A is a list of individual school balances as at 31 March 2020. Carry forward balances are calculated by deducting total net expenditure from new year funding and any accumulated balance. The percentage of carry forward is calculated against new year funding only to ensure any potential claw-back focuses on the use of**

new year funding only. Annex B provides a summary profile of deficit and surplus balances and movements compared to last year.

- 6.3 In accordance with DfE policy, school loans previously granted to cover a recurrent revenue deficit have been converted to licensed deficits i.e. approval to overspend. There is no impact in the financial balances held by schools from this change, but rather in presentation of financial information.
- 6.4 Previously, school budget reports included loan advances which in effect provide a short-term increase in a school's income to prevent an overspend showing, with repayments reducing funding in future years as they become affordable. Reports to these schools now show the current underlying deficit.
- 6.5 Reports on school balances to the Schools Forum have always been adjusted to exclude the effect of loans and have therefore presented the true current balance excluding short term financing.

General comments on school balances

- 6.6 Some comments on the analysis are as follows:
1. Aggregate surplus balances have decreased by £0.629m, from £1.728m to £1.099m (down 36.4%). This indicates a notable draw down from one-off balances and is a clear sign of financial difficulties.
 2. There has been a 49.0% (£1.029m) decrease in surplus balances in the primary and PRU sectors with balances held by secondary and special sectors aggregate showing an £0.399m improvement as they moved from a £0.371m deficit to £0.028m surplus.
 3. On average, at 1.9% of total budget (was 3.1%), average reserves are considered to be below the 3% minimum level required for sufficient working balances to cover unforeseen circumstances. Within the headline average surplus balance, there are 7 schools with a deficit and 7 schools with surpluses below the 3% level and which may therefore struggle to manage unforeseen cost increases.
 4. The licensed deficit scheme provides a mechanism to ensure that all schools have sufficient funds in place to cover their approved, anticipated costs.
 5. The average surplus balance for a primary school is £0.046m (3.2%) from £0.082m and secondary schools have an average deficit of £0.099m (2.7%) from £0.230m.
 6. The aggregate surplus balance of £1.099m comprises £2.202m from surpluses (was £2.879m) and £1.103m in deficits (was £1.150m). There has been an improvement in the level of deficits and deterioration in the level of surpluses.
 7. The largest surplus balance held by a primary school is £0.254m (was £0.427m) and £0.294m for a secondary (was £0.237m).
 8. The largest surplus balance as a percentage of budget is 13.1% (was 18.4%) and the greatest deficit is 15.0% (was 12.1%).
 9. Five primary and two secondary schools were in deficit at the end of the 2019-20 financial year. For Warfield Primary, a balanced budget plan has been received for 2020-21, including funding of the deficit, which is expected to be delivered. Plans for all of the other schools in deficit are set out on the accompanying agenda item on support to schools in financial difficulties.

3 year change in school balances: 2017-18 to 2019-20

- 6.7 In general, over the last 3 years, balances held by primary schools have deteriorated whilst those in secondary and specialist providers have improved as highlighted below.
1. Balances in primary schools are deteriorating, most likely as a result of a number of years of cuts in real terms funding and the reduction in pupil numbers and increase in spare places.
 - i. Deficit balances increased by £0.448m to £0.512m (693%)
 - ii. Surplus balances have reduced by £0.450m to £1.561m (22%)
 - iii. Net balances deteriorated by £0.898m to £1.049m (46%)
 2. Balances in secondary schools are improving, most likely as pupil numbers are increasing, but also reflecting the poor starting position and prolonged period of support from the LA.
 - i. Deficit balances reduced by £0.107m to £0.590m (15%)
 - ii. Surplus balances increased by £0.131m to £0.294m (81%)
 - iii. Net balances improved by £0.238m to £0.296m deficit (45%)
 3. Balances in specialist providers significantly increased in 2018-19 as both provisions filled up and remained fairly static in 2019-20

Annex C presents these changes in bar graphs.

Significant surplus balances

- 6.8 Following consultation with schools, the Forum agreed that where significant balances are not being held for a valid purpose a claw-back scheme would be applied to remove relevant amounts for re-distribution within the Schools Budget. This was based on the position at that time where up to 40% of annual income was being held within individual school balances when in principle there is an expectation that the significant majority of annual funding should be spent on pupils in school that year and not held back unnecessarily.
- 6.9 Whilst there is no desire to claw-back money from schools, and that has been the case to date, there is still a responsibility to challenge those with significant surpluses as to why more is not being spent on the educational needs of pupils currently in schools. However, it does also need to be recognised that there will be circumstances that support schools building up significant surplus balances to manage future events.
- 6.10 Members of the Forum will recall that the main principle of the claw-back scheme is that balances in excess of 5% for secondary and 8% for primary and special schools or PRUs have been defined as significant and schools should provide information of intended use where balances exceed these levels. No explanation is required on surpluses below these thresholds.
- 6.11 A range of valid purposes have been agreed that permit schools to retain significant surplus balances above these threshold levels. If funds are not being held for a valid reason, then they are subject to claw-back. Furthermore, there is an absolute cap as to what can be retained, even where it relates to a valid reason. The maximum thresholds are 10% for secondary and 16% for primary and special schools or PRUs although schools can make a request to the Forum to exceed the limit, which if not agreed can be appealed to the Executive Director - People.

Annex D sets out the agreed policy for the scheme to claw-back significant surplus balances.

- 6.12 Six schools were identified as holding a significant surplus, which is a decrease of three from the number at the end of 2018-19. The aggregate level of significant surplus balances amounts to £0.249m, a decrease of £0.450m (-64%). The final two columns of Annex A highlight schools holding significant surpluses and the relevant amount. There are no schools with surplus balances above the maximum cap compared to two last year.
- 6.13 Relevant schools holding significant surplus balances have provided headteacher certified statements that confirm that these funds are being held for valid reasons, as set out in the scheme, with around 99% profiled to be spent in the current year and 1% in 2021-22.
- 6.14 In terms of the likelihood of schools completing the spend to schedule, plans have been categorised between uncommitted if governors have yet to agree the project, approved, once formally signed off by governors, and complete where spend has now been incurred. All of the spending plans have been approved by governors.
- 6.15 Based on these returns, the Forum is therefore recommended to agree that no claw-back should be applied. A summary of intended use of the significant surpluses is as follows:
1. £0.202m to finance additional staff costs as schools transition to re-structures and cost reductions (78%)
 2. £0.033m for capital buildings, construction and refurbishment (13%)
 3. £0.023m for other spend agreed in advance, which relates to ring-fenced income from the Teaching School
- 6.16 The analysis of planned spend also shows that 87% is intended to be spent on day to day revenue related costs and 13% on capital projects.

Annex E sets out outline information on the spending intentions of schools with significant surplus balances.

Capital Funding

- 6.17 Schools receive direct funding for capital projects through the DfE Devolved Formula Capital Grant (DFC). DFC is allocated as a specific grant through a national formula, paying a fixed lump sum of £4,000 for all schools and £11.25 per pupil for primary aged pupils, £16.88 for secondary pupils up to 15 years of age, £22.50 for post 16 aged pupils and £33.75 for those in special schools. Total funding for the year amounted to £0.257m with the average allocation to a primary school at £8,976 and £24,171 for a secondary school.
- 6.18 DFC is provided in response to the continuing need for additional resources and must be spent on improving the condition and suitability of school accommodation as well as ICT hardware. Individual projects need to be at least £2,000 to qualify as capital related expenditure with buildings related projects needing to be approved by the council before they can proceed for reasons of health and safety. Schools can pool their funding amongst each other or add it as a contribution to projects undertaken by the Council. Funding must be spent on eligible expenditure within 3 years and one term of receipt or be returned to the DfE.

- 6.19 As voluntary aided (VA) schools own and are responsible for the maintenance of their buildings, different arrangements are in place, outside local authority accounts, and therefore, information on the 5 VA schools in Bracknell Forest are not available for inclusion in this report.
- 6.20 Schools received additional one-off capital funding in 2018-19. This relates to a £400m grant for schools that was announced in the Chancellor's 2018 budget statement. Total funding for the year amounted to £0.512m with the average allocation to a primary school at £14,588 and £60,497 for a secondary school. The same conditions apply to this funding stream as to normal DFC with this funding now subsumed within DFC.

Annex F provides a summary of individual school balances of DFC as at 31 March 2020.

- 6.21 Some comments on the analysis are as follows:
1. Aggregate unspent balances amount to £0.508m (was £0.760m) as more schools spend the additional funds received in 2018-19.
 2. In these circumstances, the level of capital balances are not considered excessive as schools tend to save funds over a number of years before committing to significant projects. It does present an opportunity for schools to consider larger and more significant value projects than in the recent past.
 3. All schools had at least a net nil balance at year end.
 4. Three schools are in danger of having to return unspent grant at 31 August 2020, which aggregates to £0.010m. Relevant schools have been informed of this risk and all have indicated that they intend to fully spend the amounts by the deadline.

Conclusion

- 6.22 The difficult financial environment that schools are working in requires annual efficiencies or general cost reductions to be made each year to balance budgets. Whilst there are improvements in funding allocations over the next 2 years, they have not been significant enough to fully fund cost increases which in increasing pressure on balances.
- 6.23 The 3 year trend is that whilst primary school balances are in an overall surplus, the overall amount is reducing whilst those held by secondaries are increasing, however, they are still in an aggregate deficit position. The LA and Schools Forum can support schools in financial difficulty through licensed deficit arrangements and work is progressing to secure plans with all schools in a deficit.
- 6.24 With the next 2 years budget settlement for schools already announced with significant funding increases similar to 2020-21 – average per pupil funding increases were 6.3% - in particular for primary schools in 2021-22 where minimum per pupil funding will increase from £3,750 to £4,000, there will be better opportunities to stabilise school balances.
- 6.25 In respect of capital grants, the majority of schools continue to secure total funding for a project from DFC before it commences. The new one-off funding received in 2018-19 presents schools with an opportunity to consider larger than normal projects.

ADVICE RECEIVED FROM STATUTORY AND OTHER OFFICERS

Borough Solicitor

- 7.1 The relevant legal provisions are contained within the body of the report.

Director of Finance

- 7.2 The Director of Finance is satisfied that no significant financial implications arise from reporting 2019-20 school balances. Schools continue to operate in difficult financial circumstances and a number of risks exist.

Equalities Impact Assessment

- 7.3 There are no specific impact assessments arising from this report.

Strategic Risk Management Issues

- 7.4 There are no specific strategic risk management issues arising from this report

8 CONSULTATION

- 8.1 Not applicable, applying statutory regulations and approved policies.

Background Papers

None.

Contact for further information

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2019-20 School Revenue Balances

School	2019-20 Funding (excluding brought forward)	School Balances					Significant surplus	
		Real carry forward amount	Percentage 2019-20 Funding	Change from 2018-19	Percentage of total Budget last year	Change in Percentage of total Budget	Amount requiring explanation and permission (over 5% or 8%)	Amount above maximum cap
Ascot Heath Primary	£1,477,503	£220,641	14.93%	£166,145	3.37%	11.56%	£0	£0
Binfield CE Primary	£1,459,779	-£1,294	-0.09%	-£7,266	0.42%	-0.51%	£0	£0
Birch Hill Primary	£1,555,342	-£26,114	-1.68%	-£14,443	-0.75%	-0.93%	£0	£0
College Town Primary	£1,946,642	-£201,790	-10.37%	-£4,665	-9.65%	-0.72%	-£46,059	£0
Cranbourne Primary	£791,483	-£2,439	-0.31%	£21,404	-3.12%	2.81%	£0	£0
Crowthorne CE Primary	£811,651	-£13,310	-1.64%	£18,244	-3.89%	2.25%	£0	£0
Fox Hill Primary	£948,861	-£3,450	-0.36%	£28,970	-3.41%	3.05%	£0	£0
Harmanswater Primary	£2,246,204	£82,636	3.68%	£132,225	-2.23%	5.91%	£0	£0
Holly Spring Primary	£2,348,744	-£254,868	-10.85%	£14,005	-11.47%	0.62%	-£66,968	£0
Meadow Vale Primary	£2,472,760	-£168,434	-6.81%	£258,781	-16.36%	9.55%	£0	£0
New Scotland Hill Primary	£878,443	-£35,426	-4.03%	-£8,505	-3.17%	-0.86%	£0	£0
Owlsmoor Primary	£2,129,742	-£98,212	-4.61%	£9,037	-5.38%	0.77%	£0	£0
The Pines School	£1,310,881	£166,661	12.71%	£41,564	10.39%	2.32%	£0	£0
Sandy Lane Primary	£1,867,623	-£186,041	-9.96%	£168,263	-18.41%	8.45%	-£36,631	£0
St Joseph's Catholic Primary	£822,486	-£76,650	-9.32%	£5,861	-10.01%	0.69%	-£1,650	£0
Winkfield St Mary's CE Primary	£766,470	£6,193	0.81%	£385	0.76%	0.05%	£0	£0
St Michaels Easthampstead	£911,825	-£53,339	-5.85%	£53,934	-11.90%	6.05%	£0	£0
St Michaels CE Primary, Sandhurst	£762,895	-£15,462	-2.03%	-£9,747	-0.77%	-1.25%	£0	£0
Uplands Primary	£922,785	-£97,700	-10.59%	£3,630	-11.10%	0.51%	-£22,700	£0
Warfield CE Primary	£1,826,000	£36,676	2.01%	£26,796	0.58%	1.43%	£0	£0
Whitegrove Primary	£1,477,656	-£193,678	-13.11%	£16,294	-14.36%	1.25%	-£75,466	£0
Wildridings Primary	£1,616,378	-£89,819	-5.56%	£40,156	-7.94%	2.39%	£0	£0
Woodenhill Primary & Nursery	£1,440,030	-£43,394	-3.01%	£39,957	-5.82%	2.81%	£0	£0
College Hall PRU	£793,610	-£23,392	-2.95%	£27,549	-6.65%	3.70%	£0	£0
Easthampstead Park	£4,766,873	£59,168	1.24%	-£275,418	8.03%	-6.79%	£0	£0
The Garth Hill	£8,843,979	-£293,823	-3.32%	-£56,144	-2.68%	-0.64%	£0	£0
Sandhurst	£5,285,295	£530,934	10.05%	-£62,329	12.14%	-2.09%	£0	£0
Kennel Lane	£4,248,373	-£323,960	-7.63%	-£5,575	-8.04%	0.42%	£0	£0
Total	£56,730,313	-£1,099,686	-1.94%	£629,108	-2.84%	-0.16%	-£249,474	£0
							-£249,474	
Total with loan advances		-£1,099,686	-1.94%					
Primary average	£1,425,747	-£45,592	-3.20%	NB this summary analysis excludes College Hall PRU and Kennel Lane Special School.				
Secondary average	£6,298,716	£98,760	2.65%					
Primary minimum	£762,895	-£254,868	-13.11%					
Primary maximum	£2,472,760	£220,641	14.93%					
Secondary minimum	£4,766,873	-£293,823	-3.32%					
Secondary maximum	£8,843,979	£530,934	10.05%					

Summary profile of deficit and surplus school balances – All Schools

Sector	2018-19				2019-20				Change in carry forward 2018-19 to 2019-20 (+ increase / - decrease in surplus)	
	Budget for the year (excludes b/forward)	Carry Forward with loan advances	Carry Forward excluding loan advances	Carry Forward as % of final budget	Budget for the year (excludes b/forward)	Carry Forward with loan advances	Carry Forward excluding loan advances	Carry Forward as % of final budget		
Primary and PRU	£33,457,355	£2,110,579	£2,100,579	6.28%	£33,585,793	£1,072,005	£1,072,005	3.19%	-£1,028,574	-48.97%
Secondary and Special	£21,885,064	£88,215	-£371,785	-1.70%	£23,144,520	£27,681	£27,681	0.12%	£399,466	-
Total including loan advances	£55,342,419	£2,198,794	£1,728,794	3.12%	£56,730,313	£1,099,686	£1,099,686	1.94%	-£629,108	-36.39%
Net Outstanding loans			£470,000						£0	

Analysis of true net balances i.e. excludes loans								
Deficits		Surpluses					Significant Surpluses	
Number	Largest	Number	Largest	No. 0-5% of budget	No. 5-8% of budget	No. > 8% of budget	Number	Amount

2018-19

Primary and PRU	5	£125,097	19	-£427,215	7	4	8	8	-£697,787
Secondary and Special	2	£593,263	2	-£318,385	1	0	1	1	-£1,762
Total	7	£1,129,102	21	-£2,857,896	8	4	9	9	-£699,549

2019-20

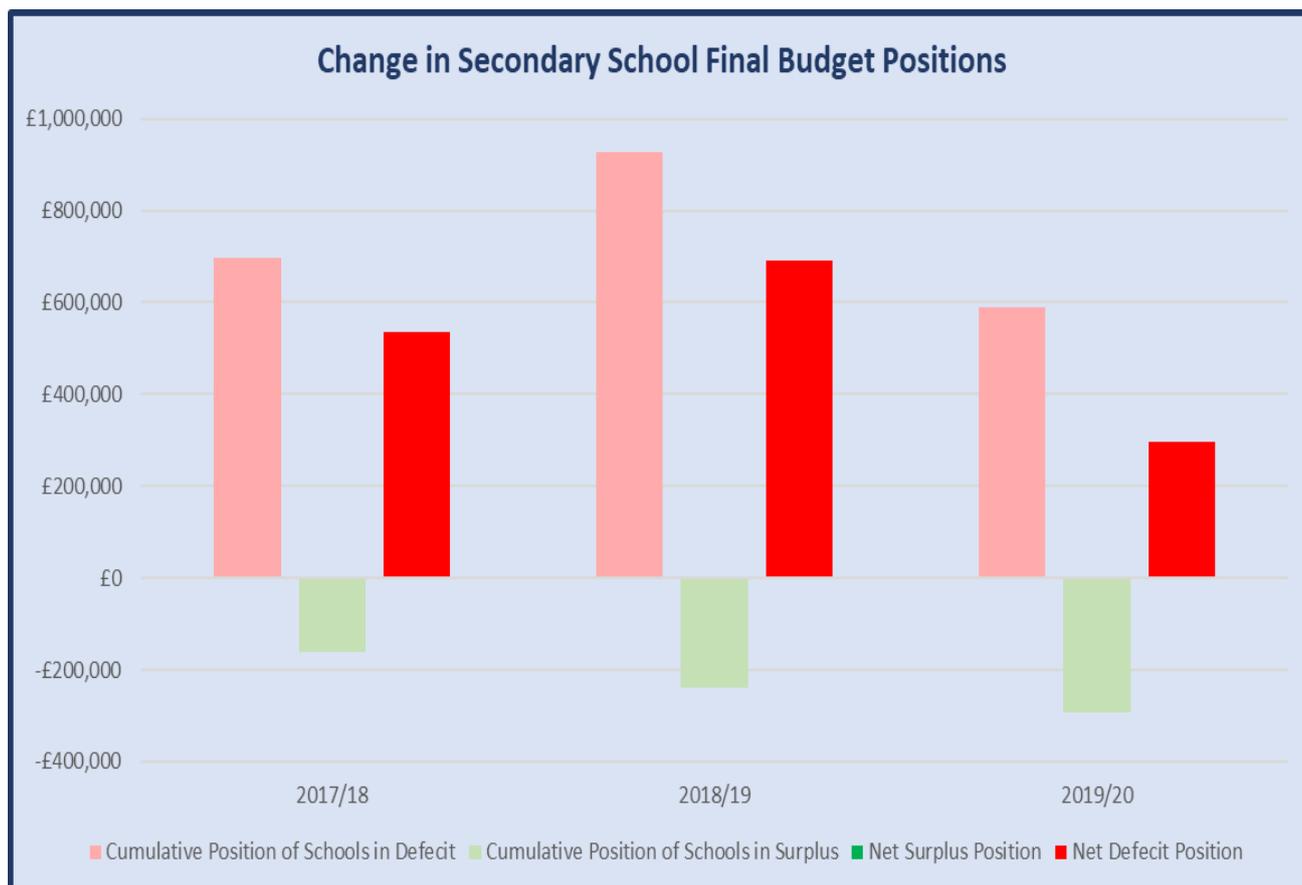
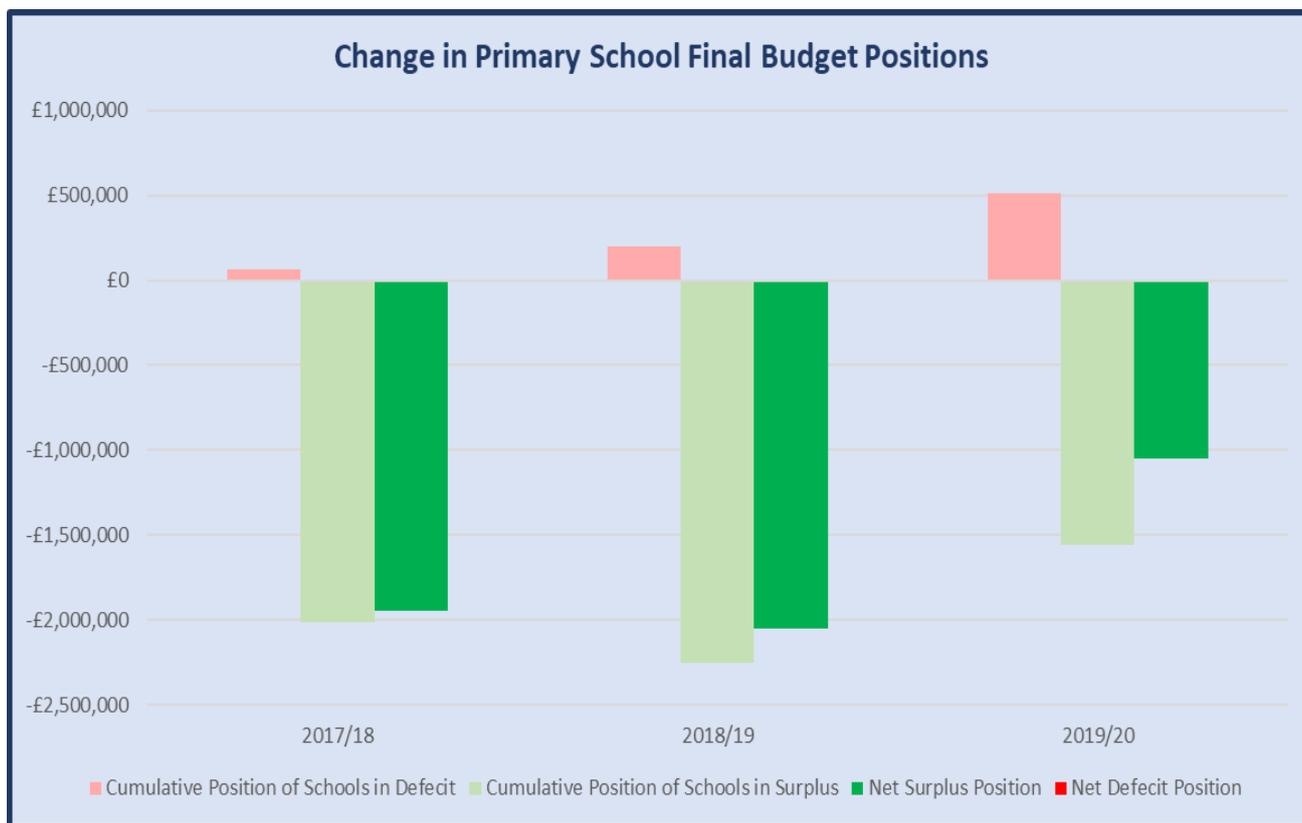
Primary and PRU	5	£220,641	19	-£254,868	10	3	6	6	-£249,474
Secondary and Special	2	£530,934	2	-£323,960	1	1	0	0	£0
Total	7	£1,102,909	21	-£2,202,595	11	4	6	6	-£249,474

Change 2018-19 to 2019-20

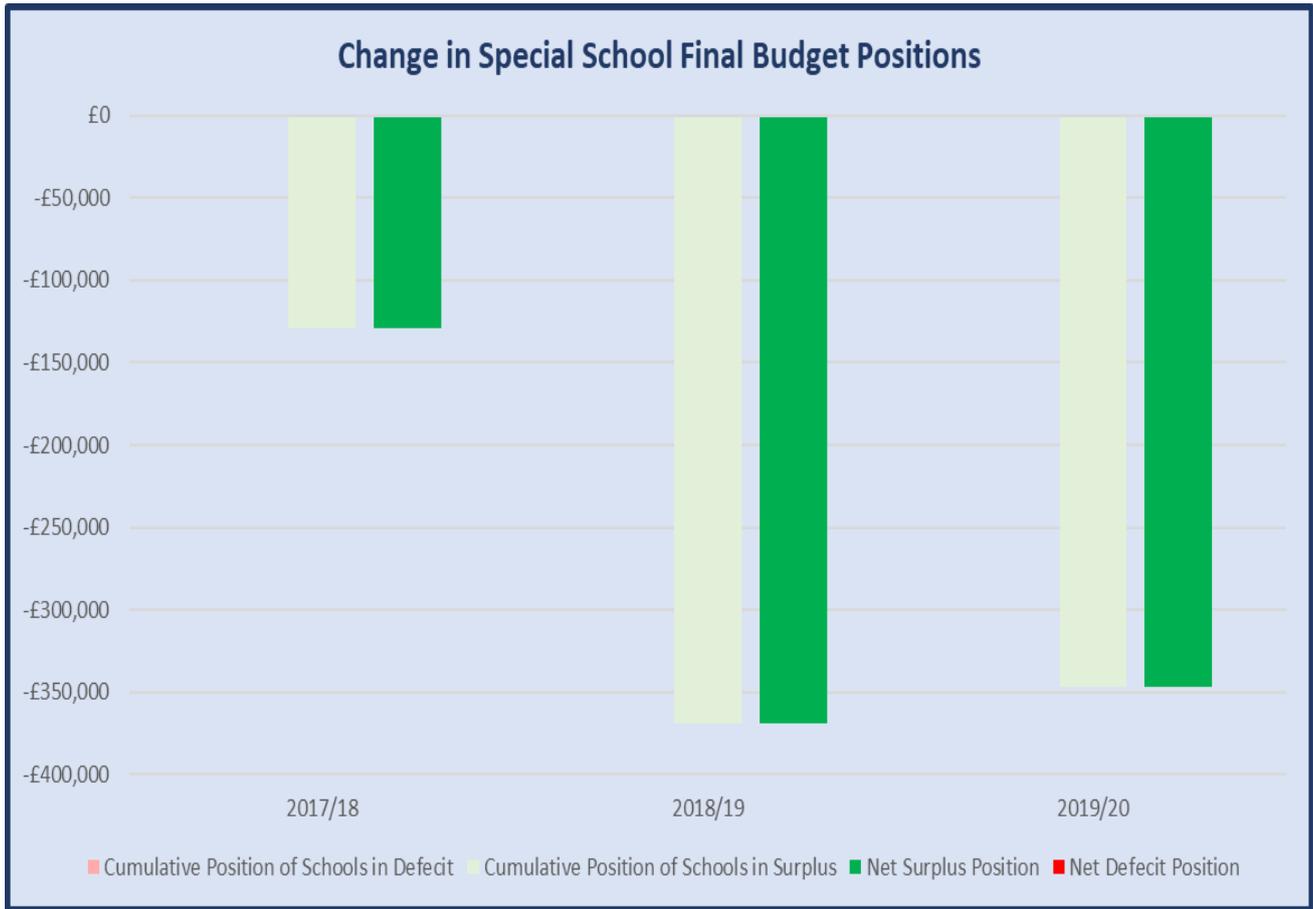
Primary and PRU	0	£95,544	0	£172,347	3	-1	-2	-2	£448,313
Secondary and Special	0	-£62,329	0	-£5,575	0	1	-1	-1	£1,762
Total	0	-£26,193	0	£655,301	3	0	-3	-3	£450,075

School Balances – 3-year change 2017-18 to 2018-19

For each year: first bar (pink) shows aggregate of deficit balances, second bar (light green) shows aggregate of surplus balances, third bar is net position of deficits and surpluses, with bright green indicating overall surplus, red indicating overall deficit.



For each year: first bar (pink) shows aggregate of deficit balances, second bar (light green) shows aggregate of surplus balances, third bar is net position of deficits and surpluses, with bright green indicating overall surplus, red indicating overall deficit.



Approved scheme to control significant surplus school balances

Normal text indicates the wording for the BFC Scheme. Words in *italics* are offered as an explanation to the Scheme text and are not part of the Scheme.

Controls on surplus balances

Surplus balances held by schools as permitted under this scheme are subject to the following restrictions:

- a. the Authority shall calculate by 30 June each year the surplus balance, if any, held by each school as at the preceding 31 March. For this purpose the balance will be the recurrent balance as defined in the Consistent Financial Reporting Framework;

Balances on Devolved Formula Capital and any other specific grant funded activities are excluded, unless allowed for in the relevant grant conditions.

- b. the Authority shall deduct from the calculated balance any amounts for which the school has a prior year commitment to pay from the surplus balance from the previous financial year;

In this context, a prior year commitment is defined as a project previously agreed with the Authority to be excluded from the claw-back calculation, for example, capital building and construction projects – see c.i to viii below for full criteria to be used to establish a valid commitment against a surplus balance.

- c. the Authority shall then deduct from the resulting sum any amounts which the governing body of the school has declared to be assigned for specific purposes permitted by the authority, and which the authority is satisfied are properly assigned. To count as properly assigned, amounts must not be retained beyond the period stipulated for the purpose in question, without the consent of the Authority. In considering whether any sums are properly assigned the Authority may also take into account any previously declared assignment of such sums but may not take any change in planned assignments to be the sole reason for considering that a sum is not properly assigned. Schools will be required to provide relevant information to support funds assigned for a specific purpose, in a format prescribed by the authority.

The criteria to consider whether sums are properly assigned are as follows:

- i. Capital building and construction projects
- ii. Furniture, IT and other one-off expenditure of a capital nature
- iii. Infrastructure, maintenance and refurbishment
- iv. Staffing remodelling and restructuring
- v. Specific curriculum resources
- vi. Balances held in respect of pupil focused extended activities
- vii. Money held to fund budget deductions known to be occurring in the next financial year e.g. fall in pupil numbers.
- viii. Other high cost activities, of a long term nature, agreed in advance with the Director of Children, Young People and Learning and the Schools Forum.

The conditions outlined here are intended to ensure schools can build up reserves towards particular projects but cannot defer implementation indefinitely. A change in the plans of a school is not allowed to be the only criterion by which a sum can be considered to be properly assigned or not. After the accounts are closed each year, the Authority will contact schools with significant

surplus balances to agree whether any of the balance has been properly assigned for a specific purpose and can therefore be deducted from the claw-back calculation.

The above specified criteria have previously been approved by the Schools Forum following consultation with schools where they were supported by the vast majority of respondents.

- d. if the result of steps a-c is a sum greater than 5% of the current year's budget share for secondary schools, 8% for primary and special schools and Pupil Referral Units (PRUs), then the Authority shall deduct from the current year's budget share an amount equal to the excess.
- e. the calculation will be made against the final budget for the year in question i.e. after any contingency funding, significant in-year pupil growth allocation etc. The deduction will be made annually in arrears i.e. the final balance at 2011-12 calculated against the final budget for 2011-12 (known around June 2012) will be deducted at the start of the 2013-14 financial year.

This paragraph has been added to make clear that the calculation will be made against final and not initial budgets. It is also proposed to delay any claw-back for one year to allow relevant schools time to plan for the change when setting subsequent budgets.

- f. Any amount proposed by a school that relates to an assigned amount of the surplus, as calculated at step c above shall be limited to no more than 5% of the current year's budget share for secondary schools and 8% for primary and special schools and Pupil Referral Units (PRUs) i.e. is limited to the same amount that schools may retain without assignment.
- g. Should any school wish to retain a higher surplus than permitted in step f above, the Schools Forum will consider each referral on a case by case basis, taking account of the merits of each individual proposal based upon the submission made by the school.
- h. An appeal against a decision by the Forum in step g. can be made to the relevant Director. The Director's determination will be final.
- i. Where, at 31 March 2014, a school holds a surplus balance in excess of step f, this can be retained until 31 March 2017 without specific approval of the Forum.

Funds deriving from sources other than the Authority will be taken into account in this calculation if paid into the budget share account of the school, whether under provisions in this scheme or otherwise.

The total of any amounts deducted from schools' budget shares by the Authority under this provision are to be applied to the Schools Budget of the Authority

Analysis of significant school surplus balances

School	Significant Surplus					
	Type of spend			Spend by year (finish date)		
	Uncommitted	Approved	Complete	2020-21	2021-22	2022-23 onwards
<u>College Town Primary (10.37% surplus - £45,059 significant)</u> New cubicles, redecoration and new floor in 4 toilets Cost of supporting Lead Practitioner out of class for 2 years to 31 March 2021 On-going protected staff salary expenses arising from school amalgamation to August 2022		£30,000 £14,335 £8,650		£30,000 £14,335 £8,650	£3,605	
Total accounted for		£52,985		£52,985	£3,605	£0
<u>Holly Spring Primary (11.47% surplus - £66,968 significant)</u> To sustain the staffing structure put in place following school amalgamation for another academic year. A further re-structure will follow to ensure a balanced budget, as evidenced in the 3 year budget plan.		£66,969		£66,969		
Total accounted for		£66,969		£66,969	£0	£0
<u>Sandy Lane (9.96% surplus - £36,631 significant)</u> To support staffing to a level that ensures the school maintains Ofsted Good rating that was achieved in February 2020. A review of staffing will be undertaken for implementation from September 2021.		£36,631		£36,631		
Total accounted for		£36,631		£36,631	£0	£0

School	Significant Surplus					
	Type of spend			Spend by year (finish date)		
	Uncommitted	Approved	Complete	2020-21	2021-22	2022-23 onwards
<u>St Josephs (9.32% surplus - £1,650 significant)</u> Redecoration of Key Stage 1 classrooms and corridors throughout the school		£3,000		£3,000		
Total accounted for		£3,000		£3,000	£0	£0
<u>Uplands (10.59% surplus - £22,700 significant)</u> Carry forward from teaching school, which must be reported through the main school budget although it is earmarked for other purposes and not for use by the school.		£22,700		£22,700		
Total accounted for		£22,700		£22,700	£0	£0
<u>Whitegrove (13.11% surplus - £75,466 significant)</u> Cost of current staffing structure is not sustainable and needs to be reduced. Requirement to restructure SLT leadership scale points in line with bench marking with similar schools. Staff consultation delayed due to Covid.		£75,466		£75,466		
Total accounted for		£75,466		£75,466	£0	£0
Overall Total	£0	£257,751	£0	£257,751	£3,605	£0
Total	0%	100%	0%	99%	1%	0%
Total		£257,751			£261,356	

2019-20 School Capital Balances

School	2019-20 new year funding £	Carry forward			Amount that must be spent by 31 August 2020 £
		Total Amount (+surplus / -deficit) £	Percentage of new year funding £	Change from 2018-19 (+increase / -decrease) £	
Ascot Heath	12,849	51,483	400.68%	3,899	5,386
Birch Hill Primary	8,898	5,556	62.44%	-7,606	
College Town Primary	9,979	1,962	19.66%	-35,251	
Cranbourne Primary	6,250	12,818	205.09%	-2,845	
Crowthorne CE Primary	6,363	1,299	20.41%	-16,436	
Fox Hill Primary	6,538	10,473	160.19%	-5,164	
Harmanswater Primary	10,980	26,838	244.43%	-14,545	
Holly Spring	14,791	48,110	325.27%	7,723	
Meadow Vale Primary	11,592	47,108	406.38%	3,948	1,314
New Scotland Hill Primary	6,401	10,451	163.27%	-6,602	
Owlsmoor Primary	10,486	5,255	50.11%	-18,181	
Pines	7,566	18,945	250.40%	4,867	
Sandy Lane Primary	10,026	23,308	232.48%	-8,850	
St Marys CE Primary (Winkfield)	6,273	6,494	103.52%	-20,454	
Uplands Primary	6,773	27,310	403.22%	4,292	3,254
Warfield CE Primary	8,839	11,323	128.10%	-17,165	
Whitegrove Primary	8,748	4,424	50.57%	-30,465	
Wildridings Primary	8,804	2,309	26.23%	-13,903	
Woodenhill Primary and Nursery	8,384	18,487	220.50%	2,384	
Easthampstead Park	18,366	0	0.00%	-18,131	
Garth Hill	32,637	129,177	395.80%	-18,552	
Sandhurst	21,511	41,699	193.85%	-21,578	
Kennel Lane	9,856	3,870	39.27%	-14,923	
College Hall PRU	4,473	24	0.54%	-7,427	
Total	£257,383	508,723	197.65%	-250,965	£9,954

Primary average £8,976 £17,576
Secondary average £24,171 £56,959