

## (ITEM )

**To: Schools Forum**  
**Date 23 June 2022**

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### **2021-22 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 2022, 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. With Sandhurst Secondary School converting to an academy during the financial year, relevant funds have been excluded from this report to ensure an appropriate comparison can be made to the previous financial year.

#### **2 Executive summary**

- 2.1 Overall, there was a significant improvement in aggregate school balances during 2020-21 where cumulative surplus balances increased by £0.517m to £2.906m (up 22%). At 4.9% of annual income, average surplus balances are above the minimum 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 to ensure resources are being spent in a timely manner to support current pupils.
- 2.3 There are also a number of schools with deficit balances, which have in total reduced by £0.065m to £0.518m. 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. An update on school licensed deficit proposals will be presented to the Forum in September.
- 2.4 The Department for Education (DfE) also monitors schools with deficit balances and collects High-level Action Plans each year from local authorities where the number or proportion of schools with revenue balance deficits is above a certain level. Three BF schools have been identified as in scope of DfE interest and a response is being produced which will be shared with the Forum in September.
- 2.5 Schools are also permitted to retain unspent balances arising from capital related budgets. They receive small annual budgets for capital – around £8,000 for a primary school and £25,000 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 have the discretion to 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 6.3, and in particular;**

- i. Aggregate surplus balances have increased by £0.517m to £2.905m (+22%);**
- ii. The value of surplus balances has increased by £0.452m to £3.423m;**
- iii. The value of deficit balances has reduced by £0.065m to £0.517m which continues to require careful monitoring;**
- iv. Significant surplus school balances have increased by £0.139m to £0.590m (31%);**
- v. At 4.9%, average balances are considered to be above 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 have improved by £0.889m to a £2.450m surplus (+57%)**
  - b. secondary schools have improved by £0.405m to £0.698m surplus (+157%)**
  - c. specialist providers have deteriorated by £0.074m to £0.273m surplus (-21%)**

#### **3.2 The requirement to complete an Action Plan for the Department for Education in respect of schools with deficits in excess of 7% of income, based on 2020-21 accounts (paragraph 6.20).**

**That the Schools Forum agrees:**

#### **3.3 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 6.13).**

### **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 2022. Carry forward balances are calculated by deducting total net expenditure from new year funding and any accumulated balance, as measured through the national Consistent Financial Reporting (CFR) framework. 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.

#### General comments on school balances

- 6.3 Some comments on the analysis are as follows:

1. Aggregate surplus balances have increased by £0.517m, from £2.388m to £3.423m (increase of 22%). This indicates a significant transfer of funds to balances.
2. There has been a £0.384m increase in surplus balances in the primary and PRU sectors with balances held by secondary and special sectors increasing by £0.134m.
3. On average, at 4.9% of total budget (was 4.4%), average reserves are above the 3% minimum level considered appropriate for sufficient working balances to cover unforeseen circumstances.
4. Within the headline average surplus balance, there are 4 schools with a deficit (was 5) and 4 schools with surpluses below the 3% (was 5) level and which may therefore struggle to manage unforeseen cost increases.
5. The average surplus balance for a primary school is £0.084m (5.1% of budget) up from £0.068m last year and secondary schools have an average surplus of £0.308m (4.5%) an improvement from the average £0.264m last year.
6. The aggregate surplus balance of £2.905m comprises £3.423m from surpluses (was £2.971m) and £0.517m in deficits (was £0.582m).
7. The largest surplus balance held by a primary school is £0.353m (was £0.321m) and £0.479m for a secondary (was £0.392m).
8. The largest surplus balance as a percentage of budget is 18.7% (was 21.0%) and the greatest deficit is 16.5% (was 22.4%).

More information on the significant surplus balances held by schools is set out below from paragraph 6.5.

9. Four primary schools were in deficit at the end of the 2021-22 financial year. An update on deficits budgets and their management will be presented to the Forum in September.

### 3-year change in school balances: 2019-20 to 2021-22

- 6.4 In general, over the last 3 years, balances held by primary and secondary schools have significantly improved with specialist providers experiencing a deterioration as summarised below.
1. Balances in primary schools are improving during a period of reducing pupil numbers and increase in spare places, indicated greater financial control and budget management.
    - i. Deficit balances increased by £0.005m to £0.518m (+1%)
    - ii. Surplus balances have increased by £0.889m to £2.451m (+57%)
    - iii. Net balances improved by £0.884m to a surplus of £1.933m (+84%)
  2. Balances in secondary schools are improving, most likely as pupil numbers are increasing, but also reflecting the relatively poor starting position and prolonged period of support to some schools from the LA.
    - i. Deficit balances have been eliminated from £0.590m
    - ii. Surplus balances increased by £0.405m to £0.699m (+138%)
    - iii. Net balances improved by £0.995m to £0.699m surplus.
  3. Surplus balances in specialist providers have decreased by £0.074m to £0.274m (-21%).

Annex C presents these changes in graphs.

### Significant surplus balances

- 6.5 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.
- 6.6 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.
- 6.7 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.
- 6.8 A range of valid purposes have been agreed that permit schools to retain significant surplus balances above these threshold levels. One additional valid purpose was agreed to be added by the Schools Forum for 2021-22 in respect of balances held in respect of an activity that supports a number of other BF schools, such as one operating a school improvement and CPD service. 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 with Annex E providing specific, school by school information.

- 6.9 Using initial CFR data, eight schools were identified as holding a significant surplus, which is unchanged from the number at the end of 2020-21. The aggregate level of significant surplus balances amounts to £0.591m, an increase of £0.139m (+31%).
- 6.10 Reflecting on the possibility of schools holding funds in trust and outside the main school budget, the Forum agreed that the surplus calculation be updated to exclude any such funds where they are held in respect of an activity that supports a number of other BF schools, such as one operating a school improvement and CPD programme. Uplands Primary is the only school to request such an adjustment which has been reported at £188,677. This amount has therefore been removed from the significant surplus balances calculation, meaning seven schools are deemed as holding surplus balances above the minimum threshold.
- 6.11 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 68% profiled to be spent in the current year and 32% in future years.
- 6.12 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. 87% of the associated spending plans have completed or been approved by governors.
- 6.13 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. £0.272m to finance additional staff costs as schools transition to re-structures and cost reductions (49%)
  2. £0.174m for capital buildings, construction and refurbishment (31%)
  3. £0.018m to support future budget shortfalls predicted to arise from a reduction in pupil numbers (3%)
  4. £0.097m on ICT, equipment, furniture and learning resources (17%)

Note: relevant schools have indicated that £0.078m more will be spent on these items than is held on significant surpluses, with the excess being financed from within surpluses not categorised as significant.

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

- 6.14 Forum members have previously requested more information on the frequency that individual schools generate a significant surplus together with an update from those with a significant surplus in 2020-21 to confirm whether actual spending plans were completed as indicated. Annex E shows that 1 school has achieved a significant surplus

balance in each of the last 5 years and another for 4 consecutive years. Over the last 5 years, 16 different schools have reported significant surplus balances.

- 6.15 In terms of updating the Forum on whether the 8 schools with significant surplus balances at the end of 2020-21 were spent as intended, headteachers from all relevant schools have confirmed this to be the case. At 4 of the schools, surpluses have reduced to below the significance threshold.

#### Significant surplus balances above the maximum cap

- 6.16 As set out above in paragraph 6.5, schools have previously agreed through consultation that an absolute cap should be set on significant surplus balances at which point even if the funds are being held for a valid purpose, they would ordinarily be deducted. Relevant schools could make a case to the Forum to retain any surplus above the maximum cap.
- 6.17 No schools have surplus balances above the cap.

#### Deficit Recovery Plans

- 6.18 As part of the DfE programme to support financial management in schools, where a deficit is greater than 5%, relevant schools need to submit a recovery plan to their LA. Annex A identifies 3 such schools, all of which are in discussion with council relating to their medium-term plans. An update on these plans will be presented to the Forum in September.
- 6.19 Furthermore, the DfE are collecting High-level Action Plans each year from local authorities where the number or proportion of schools with revenue balance deficits is above a certain level.
- 6.20 For the 2022 Action Plan return, the thresholds have been set for returns to be completed by local authorities with more than 10 schools, or more than 10% of schools, with revenue balance deficits of 7% or more. According to the Consistent Financial Reporting (CFR) data for 2020-21, Bracknell Forest LA have 3 of 27 schools (11% of schools) with a revenue balance deficit of 7% or more as of 31 March 2021.
- 6.21 All 3 schools identified by the DfE are within the current programme of licensed deficit support to schools to manage financial difficulties over the medium term, with plans progressing well with all 3 schools.
- 6.22 The deadline for submission of the Action Plan is 15 July and more information will be presented to the Forum in September when the annual report on support to schools in financial difficulties is presented.

#### Capital Funding

- 6.23 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 £0.232m with the average allocation to a primary school at £8,362 and £24,840 for a secondary school.
- 6.24 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.

- 6.25 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.

Annex G provides a summary of individual school balances of DFC as at 31 March 2022.

- 6.26 Some comments on the analysis are as follows:

1. Aggregate unspent balances have reduced by 24% and now amount to £0.354m (was £0.465m).
2. Average surplus balances held by primary schools amount to £13,798 (was £17,669 last year) with secondaries at £30,991 (down from £37,536).
3. 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.
4. All schools had at least a net nil balance at year end.
5. 6 schools are in danger of having to return unspent grant at 31 August 2022, which aggregates to £0.053m.. Relevant schools have been informed of this risk to their funding.

## **7 Advice received from statutory and other officers**

### Borough Solicitor

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

### Executive Director of Resources: Finance

- 7.2 The Executive Director of Resources: Finance is satisfied that no significant financial implications arise from reporting 2021-22 school balances. The improvement in aggregate surplus balances is very welcome, however, 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

### Climate Change Implications

7.5 The recommendations from this report will have no impact on emissions of carbon dioxide as they report on activities already undertaken.

## **8 CONSULTATION**

8.1 Not applicable, applying statutory regulations and approved policies.

### Background Papers

None.

### Contact for further information

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### Doc. Ref

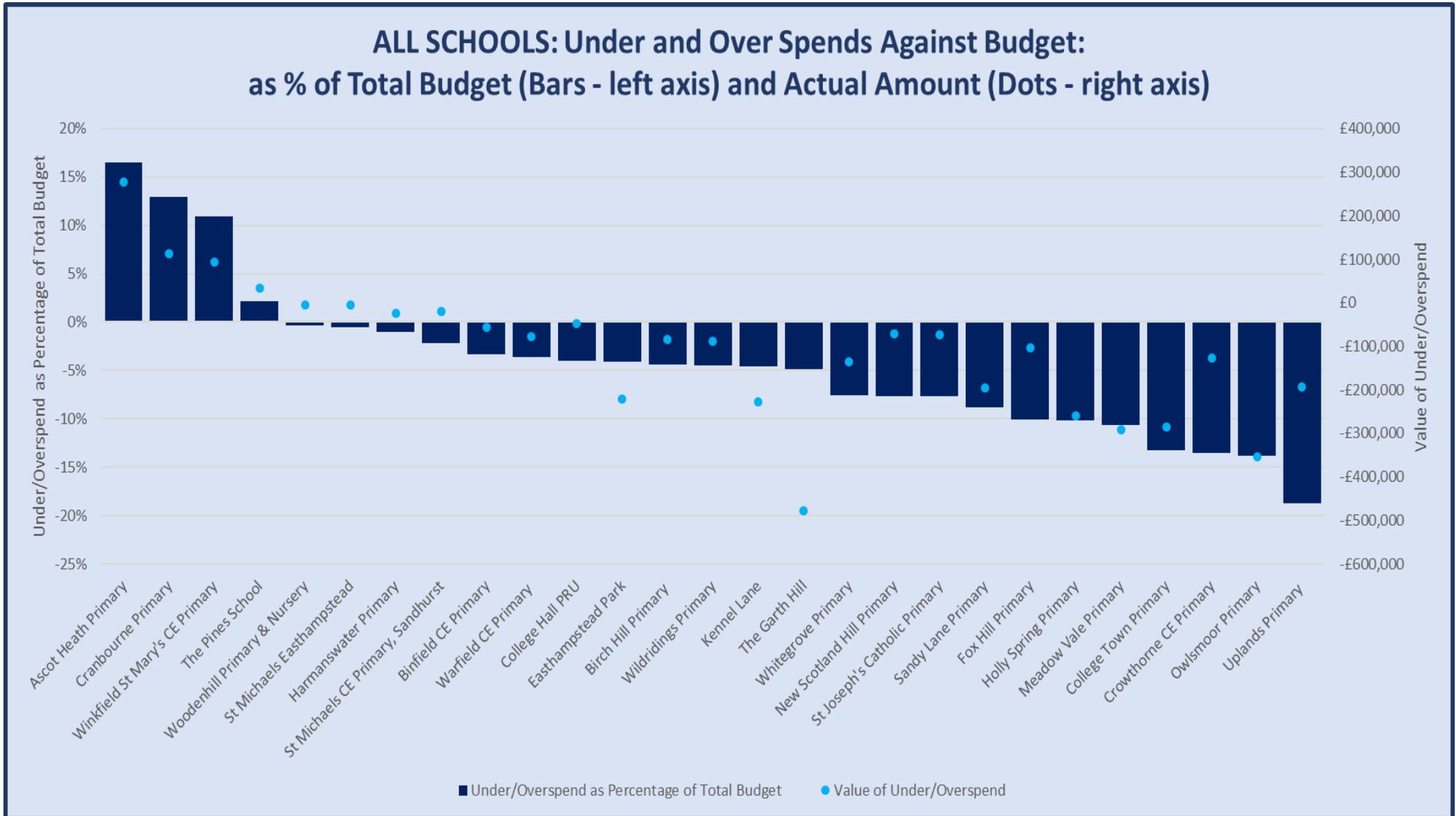
[https://bfcouncil.sharepoint.com/sites/fina/bpm/FIBPSCB-FIN9.6/Schools\\_Forum/\(111\)\\_230622/2021-22\\_School\\_Balances.docx](https://bfcouncil.sharepoint.com/sites/fina/bpm/FIBPSCB-FIN9.6/Schools_Forum/(111)_230622/2021-22_School_Balances.docx)

**2021-22 School Revenue Balances**

School	2021-22 Funding (excluding brought forward)	School Balances				
		Carry Forward amount (- surplus / + deficit)	Percentage 2021-22 Funding	Change from 2020-21	Percentage of total Budget last year	Change in Percentage of total Budget
Ascot Heath Primary	£1,673,808	£276,588	16.52%	-£50,549	22.42%	-5.90%
Binfield CE Primary	£1,715,464	-£56,724	-3.31%	-£54,176	-0.17%	-3.14%
Birch Hill Primary	£1,886,581	-£83,426	-4.42%	-£41,273	-2.45%	-1.97%
College Town Primary	£2,160,475	-£285,687	-13.22%	£16,000	-14.88%	1.66%
Cranbourne Primary	£867,660	£112,354	12.95%	£18,584	11.74%	1.20%
Crowthorne CE Primary	£938,008	-£126,626	-13.50%	-£71,918	-6.34%	-7.15%
Fox Hill Primary	£1,029,399	-£103,667	-10.07%	-£63,282	-4.20%	-5.87%
Harmanswater Primary	£2,312,826	-£24,107	-1.04%	-£45,377	0.95%	-1.99%
Holly Spring Primary	£2,572,042	-£260,490	-10.13%	£61,104	-12.64%	2.51%
Meadow Vale Primary	£2,745,976	-£291,632	-10.62%	-£76,948	-8.29%	-2.33%
New Scotland Hill Primary	£926,866	-£70,812	-7.64%	-£19,430	-5.87%	-1.77%
Owlsmoor Primary	£2,547,177	-£353,295	-13.87%	-£158,526	-8.57%	-5.30%
The Pines School	£1,608,935	£34,230	2.13%	-£31,617	4.39%	-2.26%
Sandy Lane Primary	£2,230,910	-£196,330	-8.80%	-£55,870	-6.98%	-1.82%
St Joseph's Catholic Primary	£943,915	-£72,731	-7.71%	-£2,289	-8.18%	0.48%
Winkfield St Mary's CE Primary	£864,776	£94,614	10.94%	£20,103	9.55%	1.39%
St Michaels Easthampstead	£1,058,607	-£5,808	-0.55%	£84,907	-9.47%	8.92%
St Michaels CE Primary, Sand'st	£870,595	-£18,889	-2.17%	£13,263	-4.11%	1.94%
Uplands Primary	£1,034,723	-£193,868	-18.74%	£8,671	-20.96%	2.22%
Warfield CE Primary	£2,129,563	-£76,923	-3.61%	-£32,755	-2.35%	-1.26%
Whitegrove Primary	£1,809,247	-£136,116	-7.52%	-£2,403	-8.35%	0.83%
Wildridings Primary	£1,948,429	-£87,593	-4.50%	£87,855	-9.59%	5.10%
Woodenhill Primary & Nursery	£1,707,157	-£5,952	-0.35%	£24,934	-2.04%	1.69%
College Hall PRU	£1,190,214	-£47,037	-3.95%	-£12,921	-3.58%	-0.38%
Easthampstead Park	£5,419,245	-£220,100	-4.06%	-£96,419	-2.48%	-1.58%
The Garth Hill	£9,785,237	-£478,753	-4.89%	-£86,774	-4.26%	-0.63%
Kennel Lane	£4,960,415	-£226,737	-4.57%	£49,687	-6.12%	1.55%
<b>Total</b>	<b>£58,938,250</b>	<b>£2,905,517</b>	<b>-4.93%</b>	<b>-£517,419</b>	<b>-4.40%</b>	<b>-0.52%</b>

Primary average	£1,634,050	-£84,039	-5.14%	NB this summary analysis excludes College Hall PRU and Kennel Lane Special School.
Secondary average	£6,721,632	-£308,530	-4.51%	
Primary smallest budget /highest deficit	£864,776	£276,588	16.52%	
Primary largest budget / highest surplus	£2,745,976	-£353,295	-18.74%	
Secondary smallest budget /highest deficit	£4,960,415	£0	0.00%	
Secondary largest budget / highest surplus	£9,785,237	-£478,753	-4.89%	

**2021-22 School Revenue Balances – ranked by percentage of budget**



**Key explained:**

Dark blue bars represent percentage of budget over (+) or under (-) spent. The left-hand y-axis indicates the percentage value  
 Light blue dots represent the cash value of deficit (+) or surplus (-). The right-hand y-axis indicates the cash value.

**Summary profile of deficit and surplus school balances – All Schools**

Phase	2020-21			2021-22			Change in carry forward 2020-21 to 2021-22 (+ increase / - decrease in surplus)	
	Budget for the year (excludes b/forward)	Carry Forward	Carry Forward as % of final budget	Budget for the year (excludes b/forward)	Carry Forward	Carry Forward as % of final budget		
Primary and PRU	£35,505,641	£1,596,014	4.50%	£38,773,353	£1,979,927	5.11%	£383,913	24.05%
Secondary and Special	£18,709,173	£792,084	4.23%	£20,164,897	£925,590	4.59%	£133,506	16.86%
<b>Total</b>	<b>£54,214,814</b>	<b>£2,388,098</b>	<b>4.40%</b>	<b>£58,938,250</b>	<b>£2,905,517</b>	<b>4.93%</b>	<b>£517,419</b>	<b>21.67%</b>

Analysis of net balances								
Deficits		Surpluses					Significant Surpluses	
Number	Largest	Number	Largest	No. 0-5% of budget	No. 5-8% of budget	No. > 8% of budget	Number	Amount

**2020-21**

Primary and PRU	5	£327,137	19	-£321,594	7	3	9	8	-£452,252
Secondary and Special	0	£0	3	-£391,979	2	1	0	0	£0
<b>Total</b>	<b>5</b>	<b>£582,535</b>	<b>22</b>	<b>-£2,970,633</b>	<b>9</b>	<b>4</b>	<b>9</b>	<b>8</b>	<b>-£452,252</b>

**2021-22**

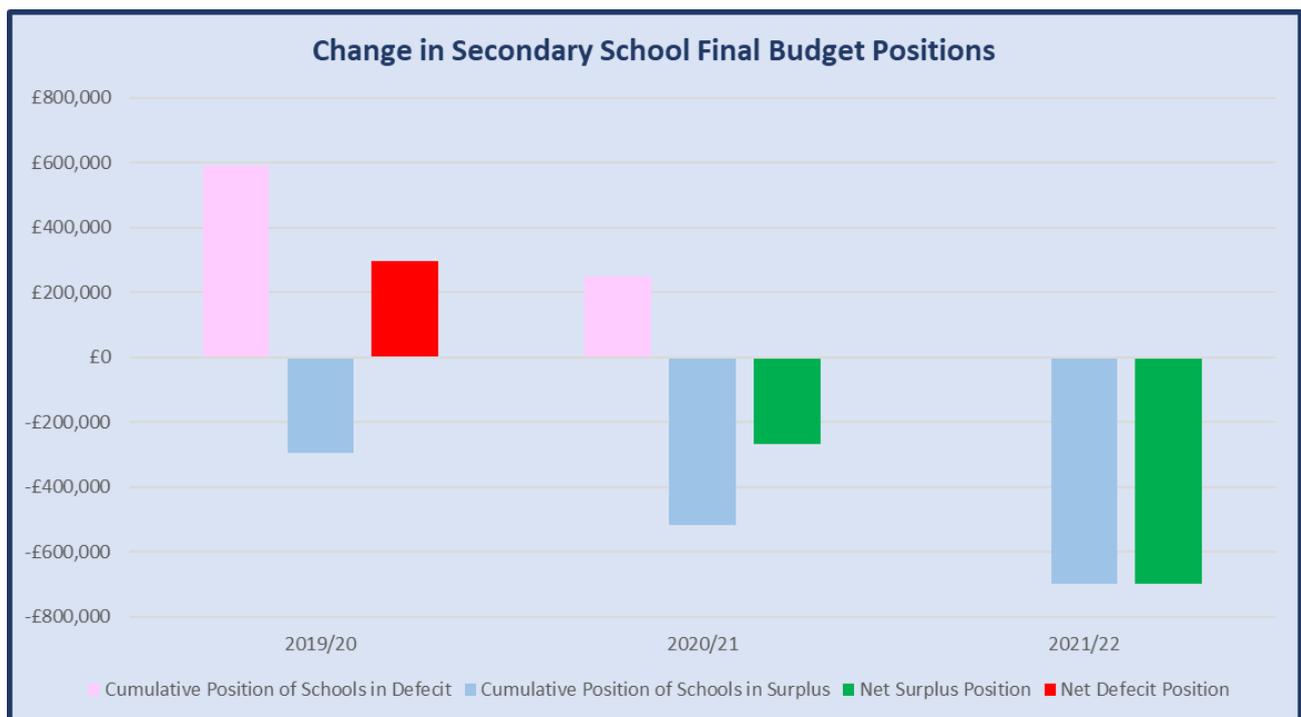
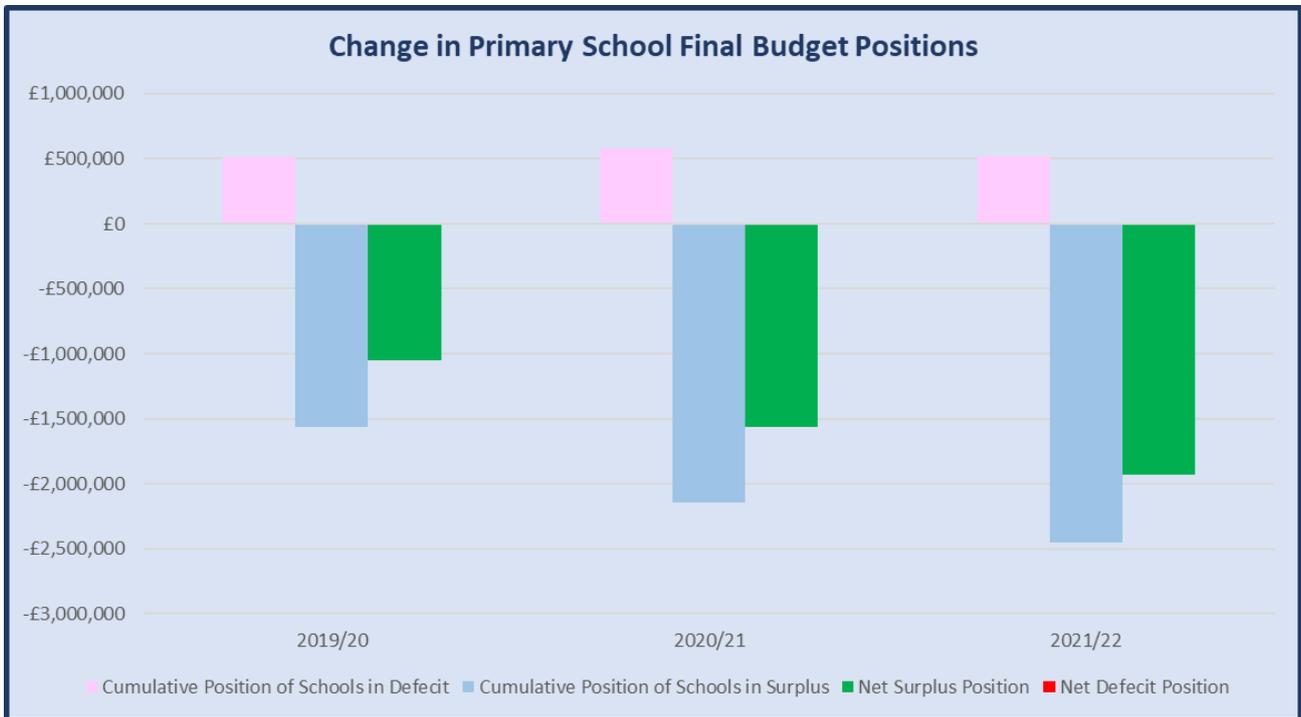
Primary and PRU	4	£276,588	20	-£353,295	9	3	8	8	-£590,898
Secondary and Special	0	£0	3	-£478,753	3	0	0	0	£0
<b>Total</b>	<b>4</b>	<b>£517,786</b>	<b>23</b>	<b>-£3,423,303</b>	<b>12</b>	<b>3</b>	<b>8</b>	<b>8</b>	<b>-£590,898</b>

**Change 2020-21 to 2021-22**

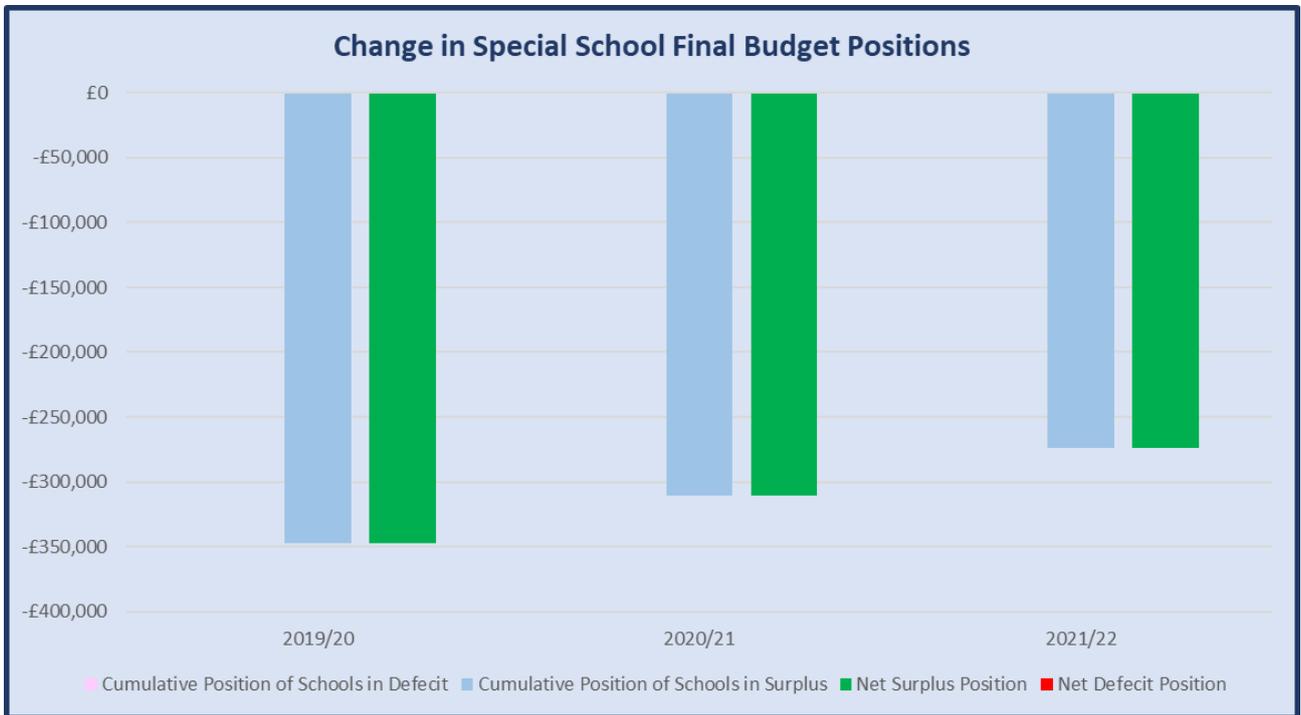
Primary and PRU	-1	-£50,549	1	-£31,701	2	0	-1	0	-£138,646
Secondary and Special	0	£0	0	-£86,774	1	-1	0	0	£0
<b>Total</b>	<b>-1</b>	<b>-£64,749</b>	<b>1</b>	<b>-£452,670</b>	<b>3</b>	<b>-1</b>	<b>-1</b>	<b>0</b>	<b>-£138,646</b>

**School Balances – 3-year change 2019-20 to 2021-22**

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. Balances held in respect of an activity that supports a number of other BF schools, such as one operating a school improvement and CPD service
- ix. Other high cost activities, of a long term nature, agreed in advance with the Executive Director responsible for schools.

*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. The maximum surplus that can be retained by a secondary school is 10% of the annual budget. For primary, special and Pupil Referral Units (PRUs), it is the greater of 16% or £150,000.
- e. if the result of steps a-c is a sum greater than the maximum amount specified in d, above, then the Authority shall deduct from the current year's budget share an amount equal to the excess.
- f. 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.*

- g. Should any school wish to retain a higher surplus than permitted in steps d-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 steps d-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

**School Revenue Balances – Significant Surpluses**

School	2021-22 Significant surplus				Previous significant surpluses (4 years)			
	Amount requiring explanation and permission (over 5% or 8%)	Amount above maximum cap	Total significant amount	Number consecutive years	2020-21	2019-20	2018-19	2017-18
Ascot Heath Primary	£0	£0	£0	0	£0	£0	£0	£0
Binfield CE Primary	£0	£0	£0	0	£0	£0	£0	£0
Birch Hill Primary	£0	£0	£0	0	£0	£0	£0	£0
College Town Primary	-£112,849	£0	-£112,849	4	-£139,510	-£46,059	-£33,659	£0
Cranbourne Primary	£0	£0	£0	0	£0	£0	£0	£0
Crowthorne CE Primary	-£51,585	£0	-£51,585	1	£0	£0	£0	£0
Fox Hill Primary	-£21,315	£0	-£21,315	1	£0	£0	£0	£0
Harmanswater Primary	£0	£0	£0	0	£0	£0	£0	-£79,723
Holly Spring Primary	-£54,727	£0	-£54,727	5	-£118,078	-£66,968	-£86,315	-£17,227
Meadow Vale Primary	-£71,954	£0	-£71,954	2	-£7,568	£0	-£218,357	-£49,886
New Scotland Hill Primary	£0	£0	£0	0	£0	£0	£0	£0
Owlsmoor Primary	-£149,521	£0	-£149,521	2	-£13,010	£0	£0	£0
The Pines School	£0	£0	£0	0	£0	£0	£0	£0
Sandy Lane Primary	-£17,857	£0	-£17,857	1	£0	-£36,631	-£200,336	-£236,124
St Joseph's Catholic Primary	£0	£0	£0	0	£0	-£1,650	-£7,511	£0
Winkfield St Mary's CE Primary	£0	£0	£0	0	£0	£0	£0	£0
St Michaels Easthampstead	£0	£0	£0	0	-£14,069	£0	-£32,273	£0
St Michaels CE Primary, Sandhurst	£0	£0	£0	0	£0	£0	£0	£0
Uplands Primary	£0	£0	£0	4	-£125,234	-£22,700	-£26,330	£0
Warfield CE Primary	£0	£0	£0	0	£0	£0	£0	£0
Whitegrove Primary	£0	£0	£0	0	-£5,641	-£75,466	-£93,006	-£37,288
Wildridings Primary	£0	£0	£0	0	-£29,142	£0	£0	£0
Woodenhill Primary & Nursery	£0	£0	£0	0	£0	£0	£0	-£1,713
College Hall PRU	£0	£0	£0	0	£0	£0	£0	-£30,167
Easthampstead Park	£0	£0	£0	0	£0	£0	£0	£0
The Garth Hill	£0	£0	£0	0	£0	£0	£0	£0
Kennel Lane	£0	£0	£0	0	£0	£0	-£1,762	£0
<b>Total</b>	<b>-£479,808</b>	<b>£0</b>	<b>-£479,808</b>		<b>-£452,252</b>	<b>-£249,474</b>	<b>-£699,549</b>	<b>-£452,128</b>
Number			7		8	6	9	7

## Analysis of significant school surplus balances

School	Significant Surplus					
	Type of spend			Spend by year (finish date)		
	Uncomm -itted	Approved	Complete	2022-23	2023-24	2024-25 onwards
<b><u>College Town Primary (13.2% surplus - £112,843 significant)</u></b>						
-						
Canopy - Total cost £51,516. Joint funded between capital and revenue		£35,516		£35,516		
Ball court - resurfacing and fence replacement		£24,110		£24,110		
Additional Teacher for extra class in Year 1/2. 6 classes planned, would normally only have 5 for numbers of pupils currently 122. Extending additional teacher for another year to support another year group in KS2 to provide an extra class above normal requirements to reduce class sizes until August 2023.		£51,588			£51,588	
Lead on Pastoral Care to be non-class based position to allow KS2 classes to be split for core subjects and provide additional Pastoral support. Extended non class based role for another year.		£51,588			£51,588	
Additional non-class teacher position in year 6 KS2 to allow classes to be split for core subjects. Ends August 2022		£21,495		£21,495		
<b>Total accounted for</b>		<b>£184,297</b>		<b>£81,121</b>	<b>£103,176</b>	<b>£0</b>

School	Significant Surplus					
	Type of spend			Spend by year (finish date)		
	Uncomm -itted	Approved	Complete	2022-23	2023-24	2024-25 onwards
<b><u>Crowthorne (13.5% surplus - £51,588 significant)</u></b>						
Grant/Donation from Wellington College to help towards work planned in the Wooded Area in the school		£5,000		£5,000		
Other grants /donations to be used for classroom resources and minor building adaptation that have yet to be completed.		£9,710		£9,710		
Deputy Headteacher to take a year out of class, to be replaced by 0.5 FTE teacher for 12 months.		£26,000			£26,000	
Funding being set aside for additional staff toilet and boiler replacement.	£14,000					£14,000
<b>Total accounted for</b>		<b>£54,710</b>		<b>£14,710</b>	<b>£26,000</b>	<b>£14,000</b>
<b><u>Foxhill (10.0% surplus - £21,315 significant)</u></b>						
Additional Teaching Assistants to provide support for pupils with additional needs.		£20,500		£10,550	£9,950	
Repayment of unused grant, shown as spent but will be clawed back		£2,954		£2,954		
<b>Total accounted for</b>		<b>£23,454</b>		<b>£13,504</b>	<b>£9,950</b>	<b>£0</b>
<b><u>Holly Spring (10.1% surplus - £54,727 significant)</u></b>						
Additional teacher employed for SEND support.		£58,827		£34,316	£24,511	
<b>Total accounted for</b>		<b>£58,827</b>		<b>£34,316</b>	<b>£24,511</b>	<b>£0</b>

School	Significant Surplus					
	Type of spend			Spend by year (finish date)		
	Uncomm -itted	Approved	Complete	2022-23	2023-24	2024-25 onwards
<b><u>Meadow Vale (10.6% surplus - £71,954 significant)</u></b>						
Replacement Astro Pitch	£41,954			£41,954		
Replace remaining un-glazed windows	£10,000			£10,000		
Lighting for Astro Pitch	£10,000			£10,000		
Re-furbish the current Nursery outdoor provision to include canopy for inclement weather		£10,000		£10,000		
<b>Total accounted for</b>		<b>£71,954</b>		<b>£71,954</b>	<b>£0</b>	<b>£0</b>
<b><u>Owlsmoor (13.9% surplus - £149,521 significant)</u></b>						
New phonics scheme, books and training to meet government requirements		£50,000		£50,000		
Additional classroom teacher part time to provide additional support to small groups		£39,111		£39,111		
New library books and library system		£16,000		£16,000		
New phone system moving to VOIP, replacing all handsets that are no longer supported.		£7,000		£7,000		
Replacing learning ipads and purchasing teacher ipads for each year group		£14,699		£14,699		
Concrete slab for outdoor classroom. PTA donating the classroom, school is paying for base		£5,000		£5,000		
Canopy and fencing for outdoor space for Kingfishers class		£18,000		£18,000		
<b>Total accounted for</b>		<b>£44,699</b>		<b>£149,810</b>	<b>£0</b>	<b>£0</b>

School	Significant Surplus					
	Type of spend			Spend by year (finish date)		
	Uncomm -itted	Approved	Complete	2022-23	2023-24	2024-25 onwards
<b><u>Sandy Lane</u></b> Loss of whole year group (30 pupils). This balance has been retained to help towards future financial losses in budget		£17,857		£17,857		
<b>Total accounted for</b>		<b>£17,857</b>		<b>£17,857</b>	<b>£0</b>	<b>£0</b>
<b>Total</b>	<b>£75,954</b>	<b>£484,955</b>	<b>£0</b>	<b>£383,272</b>	<b>£163,637</b>	<b>£14,000</b>
<b>Total</b>	<b>13%</b>	<b>87%</b>	<b>0%</b>	<b>68%</b>	<b>29%</b>	<b>3%</b>
<b>Total</b>		<b>£560,909</b>			<b>£560,909</b>	

## 2021-22 School Capital Balances

SCHOOL	2021-22 new year funding  £	Carry forward			Amount that must be spent by 31 Aug 2022  £
		Total Amount (+deficit / - surplus  £	Percentage of new year funding  £	Change for 2020-21 (+increase / -decrease  £	
Ascot Heath Primary	£8,196	-£29,316	357.69%	-£6,491	£12,849
Birch Hill Primary	£8,814	-£17,605	199.74%	£8,814	£0
College Town Primary	£9,752	-£16,629	170.52%	£9,752	£0
Cranbourne Primary	£6,329	£0	0.00%	-£8,151	£0
Crowthorne CE Primary	£6,368	-£14,023	220.21%	£6,368	£1,299
Fox Hill Community Primary	£6,480	-£11,351	175.17%	-£3,380	£0
Harmanswater Primary	£10,477	£0	0.00%	-£7,725	£0
Holly Spring Infant and Nursery	£10,946	-£35,339	322.85%	-£6,559	£13,832
Meadow Vale Primary	£11,272	-£21,024	186.52%	-£19,760	£0
New Scotland Hill Primary	£6,319	-£9,027	142.85%	£208	£0
Owlsmoor Primary	£10,458	-£15,930	152.32%	£10,458	£0
Pines Primary	£7,888	-£11,469	145.40%	-£4,566	£0
Sandy Lane Primary	£9,597	-£29,469	307.06%	-£3,685	£10,026
St Marys CE Primary (Winkfield)	£6,138	-£18,610	303.19%	£5,917	£6,273
Uplands Primary	£6,690	-£10,580	158.15%	-£11,863	£0
Warfield CE Primary	£9,087	-£26,972	296.82%	£6,603	£8,839
Whitegrove Primary	£8,669	-£4,565	52.66%	-£3,559	£0
Wildridings Primary	£8,859	-£76	0.86%	-£9,425	£0
Woodenhill Primary and Nursery	£8,221	-£12,340	150.10%	-£14,333	£0
Easthampstead Park	£18,962	-£2,336	12.32%	-£12,760	£0
Garth Hill	£30,718	-£59,646	194.17%	-£19,540	£0
Kennel Lane	£13,770	-£558	4.05%	-£10,679	£0
College Hall PRU	£8,126	-£7,162	88.14%	£1,547	£0
<b>Total</b>	<b>£232,136</b>	<b>-£354,027</b>	<b>152.51%</b>	<b>-£92,809</b>	<b>£53,118</b>

Primary average                    £8,362     -£13,798  
Secondary average                £24,840   -£30,991