

Ashton Community Science College

Budget 2025/2026

**including forecast for 2026/27
& 2027/28**

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INTRODUCTION

In setting the 2025/26 budget Governors should allocate resources to meet the key priorities identified by the school in order to raise standards. At the same time Governors need to ensure a sustainable budget strategy is in place to avoid financial difficulty and should carefully consider the impact on revenue balances shown below.

SCHOOLS BLOCK FUNDING

As agreed from 2018/19, Lancashire has used the National Funding Formula (NFF) methodology to calculate Schools Block budgets in 2025/26.

Whilst the basic structure of the National Funding Formula remains largely unchanged for 2025/26, the Department for Education has stated that funding through the mainstream schools national funding formula is increasing by 2.23% per pupil on average in 2025 to 2026, compared to 2024 to 2025. This includes a 1.28% increase to ensure that the 2024 teachers and support staff pay awards continue to be fully funded at national level in 2025 to 2026.

The announcements also included the relevant minimum pupil funding levels for primary and secondary schools for 2025/26:

- For primary schools, the MPF level will be £4,955 per pupil in 2025/26.
- For secondary schools, the MPF level will be £6,465 per pupil from 2025/26.

Key changes to the schools National Funding Formula in 2025 to 2026 are:

- Rolling the 2024 to 2025 teachers' pay additional grant, the teachers' pensions employer contribution grant 2024, and the core schools budget grant into the National Funding Formula for teachers' pay additional grant and the teachers' pensions employer contribution grant. This is done by;

- o Adding the value of the lump sums, basic per pupil rates and free school meals Ever6 (FSM6) parts of the grants onto the respective factors in the NFF
- o Uplifting the minimum per pupil values by the TPAG and TPECG basic per-pupil values and an additional amount which represents the average amount of funding schools receive from the FSM6 and lump sum parts of the grants.

- Further increases to NFF factor values (on top of the amounts added for the TPAG, TPECG and annualised CSBG), as can be afforded by ESFA following the settlement of the core schools budget for 2025 to 2026.

National Insurance Contribution Grant will be received in 2025/26 to support settings with NICs costs relating to both teachers and support staff. For purposes of the report the grant is assumed to continue in future years however is due to be incorporated into NFF rates from 2026/27.

Prior attainment elements forecast within future years are based on pro rata increase/decrease in line with forecast changes to pupil numbers. Actual funding will be determined by school data provided on the census.

The following rates are applicable for 2025/26

High Needs Block

Weighted Pupil Number (WPN) Rate for 2025/26 is £5,440.

Pupil Premium - The DfE have confirmed that the funding rates as;

- Secondary pupils: £1,075
- Looked-after children: £2,630
- Children who have ceased to be looked-after: £2,630
- Service children: £350

SPENDING PLAN ASSUMPTIONS

The budget for 2025/26 has been prepared including the effect of estimated pay and price increases. These include:

- Cost of teachers' pay award. A 2.8% pay award has been applied to all pay points from 1st September 2025, then 2% from September 2026 onwards. (Please note pay awards have not been confirmed)
- All hourly rates and annual salaries for non-teaching staff are based on the Lancashire pay spine April 2024 with a 2% uplift applied from April 2025 then 2% from April 2026 onwards. (Please note pay awards have not been confirmed)
- the effect of incremental and performance pay progression;
- changes in the rates of employers' NI & superannuation contributions;
- other expenditure headings are generally expected to increase by inflation of c2%;
- Grant funding income for Pupil Premium is forecast at c£371k. Governors should ensure they are aware of the expenditure provisions budgeted.

Notional SEN

School's Notional SEN budget is made up from the following formula factors, Free School Meals, Ever 6 Free Schools Meals, Deprivation (all IDACI ranges), Prior Attainment, Mobility and Minimum Pupil Funding. These are additional need funding factors, funded via the School's Block and are listed on the school's block statement. These factors totalled together form each school's notional SEN funding allocation, this notional SEN is also listed on the high needs block funding statement. For 2025/26 the total Notional SEN funding within this budget report is £1,393,995.

The notional SEN is available for each governing body to be deployed in the best way to support the needs of pupils within the school throughout the year. Governors should ensure they are aware of the expenditure provisions budgeted for Notional SEN.

EFFECT ON SCHOOL'S REVENUE RESERVES AND BALANCES

The spending plans included in the budget have the following effect on the level of revenue reserves and balances:

	2025/26	2026/27	2027/28
	£	£	£
In year Surplus / (Deficit)	-528,800	-171,308	-331,684
Estimated Surplus / (Deficit) b/f	888,000	359,200	187,892
Surplus / (Deficit) c/fwd	359,200	187,892	-143,792
% of balance b/f required to set	60%	48%	177%
Clawback Guideline balance *	1,019,741	972,017	974,405

* Subject to change – 12% of CFR Income – minimum of £75000

Analysis of In Year Deficit

BUDGET	2025/26	2026/27	2027/28
In Year Surplus / (Deficit)	(528,800)	(171,308)	(331,684)
ESTIMATED Surplus/(Deficit) Brought Fwd	888,000	359,200	187,892
Cumulative Surplus / (Deficit) C/Fwd	359,200	187,892	(143,792)

2024/25 Estimate Carry Forwards Total	390,518
SLP Legacy Project	376,518
Capitation commitments	14,000
Balances excluding 2024/25 Carry Forwards	
Revised In year (Deficit)	(138,282)
Revised Surplus	497,482
Cumulative Surplus	359,200

One off Project Expenditure Total	200,000		
Revenue contribution to capital projects	200,000		
Balances excluding One of Expenditure			
Revised In year (Surplus)	61,718	(171,308)	(331,684)
Revised Surplus	497,482	559,200	387,892
Revised Cumulative Surplus	559,200	387,892	56,208

Governors should note that the Devolved Formula Capital (DFC) balance b/f is c£80k (not included above). The 2025/26 estimated DFC allocation is c£17k. DFC plans should also be discussed.

Governors should note that this proposed budget requires £528,800 (60%) of reserves to cover the in year deficit. In approving it governors should understand the need to develop a sustainable financial strategy as referred to above and should therefore consider the action required to ensure solvency for future years.

POTENTIAL RISK REVIEW

Governors should also note the following key potential risks are identified at this stage. New and / or additional risks may develop during the financial year, these should be considered by governors as they arise. Further updates will be incorporated into reports during the year.

Potential risks identified below:-

CFR Heading		Potential Risk Identified
Income		
I01	Funds Delegated by LA	Pupil numbers - Future years funding would be impacted if forecast number on roll changes. Please note future years funding uplift forecast as 2% is an estimate, this is subject to change.
I03	High Needs Funding	Redetermined termly with actual data for SERF and SEND unit pupils/WPN, therefore potential for fluctuation in funding during the year.
Expenditure		
E01	Teaching staff	Pay awards unpredictable, the original budget assumes a 2.8% increase from September 2025. Provision for current vacancies/maternity cover is included.
E03-07	Non-Teaching Staff	Pay awards unpredictable, the original budget assumes a 2% increase from April 2025. Provision for current vacancies/maternity cover is included.
E12	Building Maintenance and Improvement	Unpredictable nature in cost / regularity of repairs and maintenance. This proposed budget includes planned project provision of £130k, together with day to day maintenance provision of £140k.
E25	Catering Supplies	Demand led, can change significantly during the year dependant upon uptake.
E26	Agency Supply Teaching Staff	Potential for significant change through circumstance during year.
E27	Bought in Services Curriculum	Support staff supply, demand led with the potential for significant change through circumstance during year.
E27	Bought in Services Curriculum	Alternative Provision also demand led. Can change significantly during the year to reflect requirements.

Schools Financial Services

School Budget 2025/26
Including Forecast for 2026/27 & 2027/28



Ashton Community Science College

CFR	Detail	2025/26	2026/27	2027/28
	NOR	873	861	847
Income				
I01	Funds Delegated by the Local Authority	6,988,768	7,014,484	7,038,225
I02	Funding for Sixth Form Students	0	0	0
I03	High Needs Top Up Funding	496,693	497,393	498,107
I04	Funding for Minority Ethnic Pupils	0	0	0
I05	Pupil Premium	371,050	378,467	386,037
I06	Other Government Grants	0	0	0
I07	Other Grants and Payments Received	45,000	0	0
I08a	Income from Letting Premises	60,000	61,200	62,424
I08b	Other income from facilities and services	406,328	16,000	0
I09	Income from Catering	130,000	132,600	135,252
I18d	Additional Grant for Schools	0	0	0
Income Revenue Total		8,497,838	8,100,144	8,120,045

Expenditure				
E01	Teaching Staff	4,459,790	4,481,611	4,554,743
E02	Supply Teaching Staff	0	0	0
E03	Education Support Staff	1,426,892	1,444,885	1,510,203
E04	Premises Staff	238,575	243,470	248,463
E05	Administrative and Clerical Staff	347,534	346,162	356,875
E06	Catering Staff	0	0	0
E07	Cost of Other Staff	58,973	58,973	58,973
E08	Indirect Employee Expenses	45,431	45,995	46,983
E09	Staff Development and Training	21,140	21,555	21,986
E10	Supply Teacher Insurance	5,779	5,895	6,012
E11	Staff-Related Insurance	0	0	0
E12	Building Maintenance and Improvement	276,950	172,380	174,899
E13	Grounds Maintenance and Improvement	407,519	31,001	31,001
E14	Cleaning and Caretaking	7,000	7,140	7,283
E15	Water and Sewerage	34,400	35,088	35,790
E16	Energy	165,000	166,020	167,060
E17	Rates	160,950	164,169	167,452
E18	Other Occupation Costs	38,740	19,240	19,625
E19	Learning Resources	245,994	200,000	200,000
E20a	ICT Learning Resources	20,500	20,910	21,328
E20b	Onsite servers	0	0	0
E20c	IT learning resources	11,400	11,628	11,861
E20d	Administration software and systems	3,228	3,293	3,358
E20e	Laptops, desktops and tablets	0	0	0
E20f	Other hardware	55,850	56,967	58,106
E20g	IT support	0	0	0
E21	Examination Fees	108,360	110,527	112,738
E22	Administrative Supplies	50,625	51,638	52,670
E23	Other Insurance Premiums	26,217	26,741	27,276
E24	Special Facilities	8,606	0	0
E25	Catering Supplies	270,000	275,400	280,908
E26	Agency Supply Teaching Staff	60,000	61,200	62,424
E27	Bought in Professional Services - Curriculum	224,521	161,966	165,159
E28a	Bought in professional services – other (except PFI)	46,666	47,599	48,551
E29	Loan Interest	0	0	0
E30	Direct Revenue Financing (Revenue Contributions to Capital)	200,000	0	0
Expenditure Revenue Total		9,026,638	8,271,452	8,451,728

In Year Surplus / (Deficit)	-528,800	-171,308	-331,684
Surplus / (Deficit) Brought Fwd	888,000	359,200	187,892
Estimated Balance Carried Forward at 31st March 2026	359,200	187,892	-143,792

Schools Financial Services

School Budget 2025/26
Including Forecast for 2026/27 & 2027/28



Income	Ashton Community Science College				
Cost Centre	Description	2025/26	2026/27	2027/28	Notes
	NOR Y7 - Y9	2,714,040	2,724,810	2,794,815	
	NOR Y10 - Y11	2,240,568	2,155,560	1,991,616	
	FSM Secondary	157,905	155,735	153,202	
	FSM Ever 6 Secondary	513,150	506,096	497,867	
	IDACI_F Secondary	66,036	65,128	64,069	
	IDACI_E Secondary	70,281	69,314	68,187	
	IDACI_D Secondary	41,322	40,754	40,092	
	IDACI_C Secondary	71,667	70,682	69,533	
	IDACI_B Secondary	35,801	35,309	34,735	
	IDACI_A Secondary	951	938	923	
	EAL_3 Secondary	52,695	51,971	51,126	
	Prior Attainment Secondary	436,882	429,983	422,472	
	Total Pupil Led Factors	6,401,298	6,306,281	6,188,636	
	Lump Sum	145,100	145,100	145,100	
	Rates	160,950	160,950	160,950	
	Total Other Factors	306,050	306,050	306,050	
	Minimum Funding Guarantee	10,028	143,382	283,049	
	Total Minimum Funding Guarantee	10,028	143,382	283,049	
	Secondary Schools Requiring Additional Support	(2,619)	(2,583)	(2,541)	
	Secondary Trade union and other public duties and suspensions	(5,779)	(5,700)	(5,607)	
	Children's Champion Secondary	(2,296)	(2,264)	(2,228)	
	Total De-delegation	(10,694)	(10,547)	(10,376)	
	Top Up Funding - WPN of E+ Statements	239,360	239,360	239,360	
	SERF/SEN Unit Top Up Funding	222,333	222,333	222,333	
	Total High Needs Block	461,693	461,693	461,693	
	SERF & SEN Occupied/Unoccupied	204,500	192,000	192,000	
	Total SERF & SEN Occupied/Unoccupied	204,500	192,000	192,000	
	De-delegation adj	10,694	10,908	11,126	
	Exclusions (enter as negative figure)	(24,000)	(24,480)	(24,970)	
	NIC Grant	90,891	90,891	92,709	Updated as grant is now published
	Total Funds Delegated by the LA	77,585	77,319	78,865	
	Out County HNB Income - Blackburn & Wigan / Sefton	35,000	35,700	36,414	
	Total High Needs Top Up Funding	35,000	35,700	36,414	
	PPG Plus Post LAC	13,150	13,413	13,681	5 Post LAC adopted from care
	Service Children	3,150	3,213	3,277	9 E6Service pupils
	Indicative Pupil Premium Grant	354,750	361,841	369,078	330 eligible E6FSM pupils
	Total Pupil Premium	371,050	378,467	386,037	
	06EWO Est Funding	20,000	0	0	EWS funding to cease 31.3.26
	06Ripley ITT Apprenticeship Funding-L Barrett	25,000	0	0	
	Total Other Grants and Payments	45,000	0	0	
06LETT	Lettings	60,000	61,200	62,424	increase in take up assumed
	Total Income from Lettings	60,000	61,200	62,424	
	Bank Income	32,000	16,000	0	
	SLP partnership legacy balance	374,328	0	0	
	Total Other income from facilities and services	406,328	16,000	0	
	Catering Income	130,000	132,600	135,252	
	Total Income from Catering	130,000	132,600	135,252	
	Total Revenue Income	8,497,838	8,100,144	8,120,045	

Expenditure					
Cost Centre	Description	2025 - 26	2026 - 27	2027 - 28	Notes
	Teaching Staff - Pay	3,170,973	3,193,443	3,241,346	
	Teaching Staff - Employers NI	428,707	433,639	441,448	
	Teaching Staff - Pension	860,110	854,530	871,948	
	Teaching Staff - Other	0	0	0	
	Total Teaching Staff	4,459,790	4,481,611	4,554,743	
	Education Support Staff - Pay	1,128,420	1,142,754	1,193,376	
	Education Support Staff - Employers NI	131,932	134,708	141,988	
	Education Support Staff - Pension	166,540	167,423	174,839	
	Education Support Staff - Other	0	0	0	
	Total Education Support Staff	1,426,892	1,444,885	1,510,203	
	Premises Staff - Pay	194,457	198,337	202,293	
	Premises Staff - Employers NI	20,159	20,696	21,243	
	Premises Staff - Pension	23,959	24,438	24,927	
	Premises Staff - Other	0	0	0	
	Total Premises Staff	238,575	243,470	248,463	
	Administrative and Clerical Staff - Pay	280,072	279,109	287,601	
	Administrative and Clerical Staff - Employers NI	35,698	35,866	37,140	
	Administrative and Clerical Staff - Pension	31,764	31,187	32,134	
	Administrative and Clerical Staff - Other	0	0	0	
	Total Administrative and Clerical Staff	347,534	346,162	356,875	
	Other Staff - Pay	52,199	52,199	52,199	
	Other Staff - Employers NI	6,774	6,774	6,774	
	Other Staff - Pension	0	0	0	
	Other Staff - Other	0	0	0	
	Total Other Staff	58,973	58,973	58,973	
	Total Staffing	6,531,763	6,575,101	6,729,256	
	Well Being	3,000	3,000	3,060	
	Staff Uniform	800	816	832	
	Travel	1,400	1,428	1,457	
	Other Employee Exp	16,000	16,320	16,646	
	Tuck - Shop Wellbeing Shop	100	102	104	
	Apprenticeship Levy	24,131	24,329	24,884	
	Total Indirect Employee Expenses	45,431	45,995	46,983	
	Governor Training / LASGB	140	135	138	
	Course Fees	21,000	21,420	21,848	
	Total Development and Training	21,140	21,555	21,986	
	De-delegation TU, PD suspensions	5,779	5,895	6,012	
	Total Supply Teacher Insurance	5,779	5,895	6,012	
	Health & Safety	6,950	5,957	6,076	
	Day to Day Maintenance	140,000	120,000	122,400	
	Prop Planned	130,000	46,423	46,423	
	Total Building Maintenance and Improvement	276,950	172,380	174,899	
	Grounds Maintenance / Contract	31,000	31,000	31,000	
	3G Pitch replacement	1	1	1	
	SLP Legacy Project	376,518	0	0	
	Total Grounds Maintenance and Improvement	407,519	31,001	31,001	
	Cleaning Supplies & Equipment	7,000	7,140	7,283	
	Total Cleaning and Caretaking	7,000	7,140	7,283	
	Water and Sewerage	34,400	35,088	35,790	
	Total Water and Sewerage	34,400	35,088	35,790	
	Gas	51,000	52,020	53,060	
	Electricity	114,000	114,000	114,000	
	Total Energy	165,000	166,020	167,060	
	Rates - General	160,950	164,169	167,452	As per actual bill issued 14.03.24
	Total Rates	160,950	164,169	167,452	
	Other Occupational Costs	12,000	12,240	12,485	
	Waste Collection	7,000	7,000	7,140	
	Portokabin Loo	19,740	0	0	
	Total Other Occupation Costs	38,740	19,240	19,625	
	Curriculum / Capitation Cost Centres	231,994	200,000	200,000	
	E19 Old year orders under £1k	14,000	0	0	
	Total Learning Resources (not ICT)	245,994	200,000	200,000	
	ITONECONNECT	14,500	14,790	15,086	SIMS £7,945 Parent Pay £962
	INTERNET	6,000	6,120	6,242	
	Total Connectivity	20,500	20,910	21,328	

	IT CAPITATION	11,400	11,628	11,861	
	Total IT learning resources	11,400	11,628	11,861	
	Other-SMHW	3,228	3,293	3,358	
	Total Administration software and systems	3,228	3,293	3,358	
	IT HARDWARE TBE	55,850	56,967	58,106	
	Total Other hardware	55,850	56,967	58,106	
	Exam Fees and Expenses	102,810	104,866	106,964	
	Exam remarks	5,550	5,661	5,774	
	Total Exam Fees	108,360	110,527	112,738	
	Admin Supplies	50,625	51,638	52,670	
	Total Administrative Supplies	50,625	51,638	52,670	
	Other Insurance Premiums - Non Staff	23,598	24,070	24,551	874 * £27 RPA from April 25
	DD – Schools requiring additional support	2,619	2,671	2,725	
	Total Other Insurance Costs	26,217	26,741	27,276	
	SLEAB	8,606	0	0	
	Total Special Facilities	8,606	0	0	
	Catering Contract	270,000	275,400	280,908	
	Total Catering Supplies	270,000	275,400	280,908	
	Agency Supply Teaching Staff	60,000	61,200	62,424	
	Total Agency Supply Teaching Staff	60,000	61,200	62,424	
	ALT PROVISION	67,700	69,054	70,435	
	Counsellor	17,430	17,779	18,134	
	INVIGILATION	20,000	20,400	20,808	
	Athena	600	612	624	
	05AGSUPPORT	100,000	35,000	35,700	
	BSL Interpreter	200	204	208	
	IDSS - Specialist Teacher Support	16,295	16,621	16,953	
	DD - Children's Champions	2,296	2,296	2,296	
	Total Bought in Prof Services - Curric	224,521	161,966	165,159	
	Senior HR Support	2,000	2,040	2,081	
	Safeguarding	1,360	1,387	1,415	
	Property Group Support	5,000	5,100	5,202	
	Bank account fees	595	607	619	
	Health and Safety	2,900	2,958	3,017	excl. PAT Testing
	Legal & Publicity Services	1,000	1,020	1,040	
	Schools Financial Services	6,111	6,233	6,358	
	HR/Payroll	21,000	21,420	21,848	External payroll charges
	Clerking Governing Bodies	5,200	5,304	5,410	Full govs and committee clerking
	Admissions / Appeals	1,500	1,530	1,561	
	Total Bought in professional services – other (except PFI)	46,666	47,599	48,551	
	Contribution to Capital	200,000	0	0	
	Total Revenue Contributions to Capital	200,000	0	0	
	Total Revenue Expenditure	9,026,638	8,271,452	8,451,729	
	In Year Surplus / (Deficit)	(528,800)	(171,308)	(331,684)	
	Surplus / (Deficit) Brought Fwd	888,000	359,200	187,892	
	Cumulative Surplus / (Deficit) C/Fwd	359,200	187,892	(143,792)	

Schools Financial Services

School Budget 2025/26
Including Forecast for 2026/27 & 2027/28



Key Performance Indicators	2025/26	2026/27	2027/28	Help Text
Total Staff Costs (£)	6,531,763	6,575,101	6,729,256	Total of all staffing costs incl. Other Expenditure (E01, E02, E03, E04, E05, E06, E07, E31)
Total Staff Costs to Total Income (%)	77%	81%	83%	(Total of all staffing costs incl. Other Expenditure (E01, E02, E03, E04, E05, E06, E07, E31) ÷ Total Income) x 100
Total Staff Costs as Proportion of Total Expense (%)	72%	79%	80%	(Total of all staffing costs incl. Other Expenditure (E01, E02, E03, E04, E05, E06, E07, E31) ÷ Total Exp) x 100
FTE Teaching Staff	59.3	57.5	56.6	Total of teaching staff FTEs (E01, E02)
FTE Support Staff	56.4	55.1	55.6	Total of non-teaching staff FTEs (E03, E04, E05, E06, E07, E31)
Total FTE	115.7	112.6	112.2	Total of all staff FTEs
Total Pupil Numbers by Lagged Pupil Numbers	873	861	847	Matches the totals on the Pupil Numbers page
Pupil Teacher Ratio as per Lagged Pupil Numbers	14.72	14.97	14.96	Total pupils ÷ Total of teaching staff FTE
Average Teacher Cost (£)	75,207	77,941	80,472	Total teaching staff cost (E01, E02) ÷ Total of teaching staff FTE
Proportion of budget spent on the Leadership team (%)	14%	14%	14%	Cost of staff with Teachers scale code & Leadership scale group ÷ Total Income x 100
Spend per pupil for non-pay expenditure lines (£)	2857.82	1970.21	2033.62	Non-Staffing Expenditure (excluding capital) (E08, E09, E10, E11, E12, E13, E14, E15, E16, E17, E18, E19, E20a, E20b, E20c, E20d, E20e, E20f, E20g, E21, E22, E23, E24, E25, E26, E27, E28a, E28b, E29, E30, E32) ÷ Pupil Numbers