

Ashton Community Science College

Budget Monitoring 2025/26 and Updated Financial Forecast 2025/26-2027/28

Report 3 of 6 - includes actual data to 31st August 2025

Produced By: Roger Livesey

Telephone: 01524 581101

Email: roger.livesey@lancashire.gov.uk

Summary

The number of Reception - Year 11 pupils for which Schools block funding is received in 2025/26 is 873.

Approved Revenue Budget

	£
Balance brought forward from 2024/25	888,042
In year budget deficit	-528,800
Forecast Balance carried forward at 31st March 2026	359,242

The forecast outturn below includes known and anticipated changes to the approved budget. Significant variances are detailed later in this report.

Forecast Outturn

	£
Balance brought forward from 2024/25	888,042
Forecast in year budget deficit	-95,737

Estimated balance carried forward at 31st March 2026	792,305
---	----------------

Compared to the approved budget, the forecast outturn has increased by : **433,063**

Whilst there has been movement across various CFR headings, the main reasons for the difference between the estimated balance carried forward as at 31st May 2025 and 31st August 2025 (£430,390) are:

	£
* The cost of the legacy project is largely to be delayed until 26/27	240,000
* The revenue contribution to the capital project is also put back to 26/27	200,000

Guideline Balances

	£
Clawback Guideline Balance (8% of estimated CFR Income - minimum of £75000)	683,392

Governors are asked to note the forecast outturn balance will be in excess of clawback guideline balance by £108,913 and may wish to consider bringing forward spending plans to be implemented before 31st March 2026 in order to reduce the risk of clawback.

The policy indicates that when the outturn balance exceeds the guideline balance, 50% of this surplus would be subject to clawback in the first year, and 100% in the second year.

However, the overall deficit balance forecast in 2027/28 will require attention from school leaders. This will require identifying areas for savings and / or additional income generation, this work should be undertaken in a timely manner to ensure sufficient action is taken to avoid entering an overall deficit.

Longer Term Impact on Budget

	2026/27 £	2027/28 £
Original Budget		
<i>Estimated Pupil Numbers</i>	861	847
<i>Balance b/f</i>	359,242	187,934
<i>In Year Surplus/(Deficit)</i>	-171,308	-331,684
<i>Estimated Balance c/f</i>	187,934	-143,750
Updated Budget Forecast		
<i>Estimated Pupil Numbers</i>	856	841
<i>Balance b/f</i>	792,305	75,678
<i>In Year Surplus/(Deficit)</i>	-716,627	-434,537
<i>Estimated Balance c/f</i>	75,678	-358,859
Clawback Guideline Balance	652,921	653,826

Estimated pupil numbers for October 2025 have decreased by 5 and for October 2026 have decreased by 6 therefore increasing/decreasing funding by c£15k in 2026/27 and over £30k in 2027/28.

Recommendations

Governors are asked to note the following recommendations:

- * Approve recommended virements detailed later in this report.
- * Consider the risks highlighted in the assumptions.
- * Consider DFC expenditure/capital projects. Balances are detailed below.

Devolved Formula Capital (DFC)

<https://www.gov.uk/guidance/school-capital-funding>

[Condition methodology and spend guidance](#)

Capital balance b/f from 2024/25	80,187
Capital income 2025/26	18,361
Capital expenditure to date 2025/26	0
	98,548

Please note capital balances are not part of the schools revenue balances, and therefore do not form part of the estimated carry forward balance subject to clawback.

Schools accumulating DFC for more than three years are at risk of having any excess clawed back by the DfE.

Assumptions

Current assumptions included in the report and the associated risks are detailed below.

CFR Heading		Assumption and Risk Review
Income		
I01	Funds Delegated by the Local Authority	Schools Block funding for 2025/26 mirrors the National Funding Formula. It is assumed the MPF rate of £6,465 for Secondary will remain the same in 2026/27 and 2027/28, +2.00% MFG has been assumed in 2026/27 and 2027/28.
I03	High Needs Top Up Funding	For High Needs Block Top Up Funding the WPN rate in 2025/26 is £5,440, it has been assumed this rate will remain static in 2026/27 and 2027/28. Funding is redetermined termly with actual data for pupils/WPN, forecast based on the latest data provided by school.
Expenditure		
E01	Teaching Staff	Pay award: 4% increase in pay from September 2025 (latest offer, not yet confirmed), with a further 2% in September 2026 and 2027.
E03-E07	Non-Teaching Staff	Non -Teaching Staff (NJC pay scale) - 3.2% increase from April 2025 and a 2% pay award in April 2026 and 2027.
E12	Building Maintenance and Improvement	The 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.
E13	Grounds Maintenance and Improvement	The legacy grounds project was incorporated into the agreed 25/26 budget, however, completion of the work is likely to be delayed until the following year. Only work carried out up to 31st March 2026 can be included in the 25/26 financial year accounts.
E26	Agency Supply Teaching Staff	Potential for significant change through circumstance during year.
E27	Bought in Professional Services - Curriculum	Support staff supply, and alternative provision are also demand led with potential for significant change through circumstance during year.
E30	Direct Revenue Financing (Revenue Contributions to Capital)	The contribution of £200k to capital project may be delayed until the 26/27 financial year.

Budget Monitoring

CFR	Detail	Approved Budget 2025/26 £	Virements £	Current Budget 2025/26 £	Profile to 31.8.25 £	Actual to 31.8.25 £	Variance to 31.8.25 (+ favourable - adverse) £	Full Year Variance to Current Budget (+ favourable - adverse) £	Full Year Forecast to 31.3.26 £	Note
Income										
I01	Funds Delegated by the Local Authority	6,988,768	0	6,988,767	2,885,315	2,881,534	-3,781	58,365	7,047,132	1
I02	Funding for Sixth Form Students	0	0	0	0	0	0	0	0	
I03	High Needs Top Up Funding	496,693	0	496,693	192,372	212,914	20,542	5,198	501,891	2
I04	Funding for Pupils from Ethnic Minority Backgrounds	0	0	0	0	0	0	0	0	
I05	Pupil Premium	371,050	0	371,050	164,113	160,081	-4,031	-9,675	361,375	3
I06	Other Government Grants	0	0	0	0	0	0	0	0	
I07	Other Grants and Payments Received	45,000	0	45,000	20,000	19,671	-329	-9,329	35,671	4
I08a	Income from Letting Premises	60,000	0	60,000	25,000	29,399	4,399	0	60,000	
I08b	Other income from Facilities and Services	406,328	0	406,328	382,328	384,009	1,681	0	406,328	
I09	Income from Catering	130,000	0	130,000	43,333	42,183	-1,151	0	130,000	
I10	Receipts from Supply Teacher Insurance Claims	0	0	0	0	0	0	0	0	
I11	Receipts from Other Insurance Claims	0	0	0	0	0	0	0	0	
I12	Income from Contributions to Visits, etc.	0	0	0	0	0	0	0	0	
I13	Donations and/or Voluntary Funds	0	0	0	0	0	0	0	0	
I18d	Additional Grant for Schools	0	0	0	0	0	0	0	0	
Income Revenue Total		8,497,838	0	8,497,838	3,712,461	3,729,791	17,330	44,558	8,542,396	
Expenditure										
E01	Teaching Staff	4,459,790	0	4,459,790	1,837,200	1,730,700	106,500	40,449	4,419,341	5
E02	Supply Teaching Staff	0	0	0	0	0	0	0	0	
E03	Education Support Staff	1,426,892	0	1,426,893	602,250	552,191	50,059	27,837	1,399,056	6
E04	Premises Staff	238,575	0	238,575	99,406	106,405	-6,999	-6,885	245,460	
E05	Administrative and Clerical Staff	347,534	0	347,534	151,694	156,354	-4,660	-20,681	368,215	7
E06	Catering Staff	0	0	0	0	0	0	0	0	
E07	Cost of Other Staff	58,973	0	58,973	24,572	18,747	5,825	5,001	53,973	
E08	Indirect Employee Expenses	45,431	0	45,431	14,658	14,697	-39	-324	45,755	
E09	Staff Development and Training	21,140	0	21,140	7,047	5,659	1,387	0	21,140	
E10	Supply Teacher Insurance	5,779	0	5,779	0	0	0	0	5,779	
E11	Staff-Related Insurance	0	0	0	0	0	0	0	0	
E12	Building Maintenance and Improvement	276,950	0	276,950	168,883	158,653	10,230	0	276,950	
E13	Grounds Maintenance and Improvement	407,519	-3	407,516	12,917	9,648	3,269	258,515	149,001	8

E14	Cleaning and Caretaking	7,000	0	7,000	2,917	1,889	1,027	0	7,000	
E15	Water and Sewerage	34,400	0	34,400	34,400	35,557	-1,157	0	34,400	
E16	Energy	165,000	0	165,000	165,000	147,241	17,759	0	165,000	
E17	Rates	160,950	0	160,950	80,475	80,475	0	0	160,950	
E18	Other Occupation Costs	38,740	0	38,740	15,225	14,293	932	0	38,740	
E19	Learning Resources	245,994	0	245,994	95,605	102,665	-7,059	0	245,994	
E20a	Connectivity	20,500	0	20,500	14,500	14,501	-1	0	20,500	
E20b	Onsite Servers	0	0	0	0	0	0	0	0	
E20c	IT Learning Resources	11,400	0	11,400	4,750	774	3,976	0	11,400	
E20d	Administration Software and Systems	3,228	0	3,228	3,228	3,228	0	0	3,228	
E20e	Laptops, Desktops and Tablets	0	0	0	0	0	0	0	0	
E20f	Other Hardware	55,850	0	55,850	23,271	38,557	-15,286	0	55,850	
E20g	IT Support	0	0	0	0	0	0	0	0	
E21	Examination Fees	108,360	0	108,360	1,000	1,078	-78	0	108,360	
E22	Administrative Supplies	50,625	0	50,625	15,523	12,963	2,560	0	50,625	
E23	Other Insurance Premiums	26,217	0	26,217	23,598	23,571	27	0	26,217	
E24	Special Facilities	8,606	0	8,606	0	-816	816	-15,409	24,015	8
E25	Catering Supplies	270,000	0	270,000	73,636	61,650	11,986	0	270,000	
E26	Agency Supply Teaching Staff	60,000	0	60,000	27,273	69,587	-42,314	-60,000	120,000	9
E27	Bought in Professional Services - Curriculum	224,521	0	224,521	92,169	103,763	-11,594	-40,000	264,521	10
E28a	Bought in professional services – other (except PFI)	46,666	0	46,666	34,277	33,552	725	0	46,666	
E28b	Bought in professional services – other (PFI)	0	0	0	0	0	0	0	0	
E29	Loan Interest	0	0	0	0	0	0	0	0	
E30	Direct Revenue Financing (Revenue Contributions to Capital)	200,000	0	200,000	0	0	0	200,000	0	11
Expenditure Revenue Total		9,026,638	-3	9,026,638	3,625,473	3,497,582	127,891	388,504	8,638,134	

In Year Surplus / (Deficit)	-528,800
Surplus / (Deficit) Brought Fwd	888,042
Estimated Balance Carried Forward at 31st March 2026	359,242

In Year Surplus / (Deficit)	-95,737
Surplus / (Deficit) Brought Fwd	888,042
Forecast Balance Carried Forward at 31st March 2026	792,305

Adjustments to Budget Heading allocations

Recommended Virements Requiring Governor Approval

From	To	Amount (£)	Comments
E01 - Teaching Staff	E26 - Agency Supply Teaching Staff	60,000	Vacancy savings to supply
E03 - Education Support Staff	E27 - Bought-In Professional Services - Curriculum	40,000	Vacancy savings to supply
E13 - Grounds Maintenance and Improvement	E24 - Special Facilities	15,564	SLP (K Swift) from balance available for legacy project

2025/26 Variances

Whilst the profiled budget to date against each CFR heading may show a variance, it is assumed unless noted in the full year variance that spending will remain within budget by year end. This will be reviewed and updated as applicable in future reports.

Income**Note****1 I01 - Funds Delegated by the Local Authority : Full Year Estimated Impact on Balances : £58365 (Favourable)**

Schools Budget Support Grant will be received from September 2025 to contribute towards the cost of pay awards in 2025/26, and for the period September-March the grant is £70,364. The full year funding will be incorporated into core budget allocations for 2026/27, by being rolled into the schools national funding formula.

SERF/SEN Unit Funding

Budget Assumption	Summer	Autumn	Spring	Total
Occupied SERF/SEN Unit Places	17	17	17	
Un-Occupied SERF/SEN Unit Places	12	9	9	
Funding	£92,500	£64,000	£48,000	£204,500

Revised Assumption	Summer	Autumn	Spring	Total
Occupied SERF/SEN Unit Places	20	20	20	
Un-Occupied SERF/SEN Unit Places	9	6	6	
Funding	£87,500	£60,000	£45,000	£192,500

Change in Funding	-£5,000	-£4,000	-£3,000	-£12,000
-------------------	---------	---------	---------	----------

2 I03 - High Needs Top Up Funding : Full Year Estimated Impact on Balances : £5198 (Favourable)

Back-dated HNB funding of c£22.2k for pupils with EHCP's offsets the impact of the following changes, based on the termly SEND data:-

HNB Top Up Funding

Budget Assumption	Summer	Autumn	Spring	Total
Weighting	44.00	44.00	44.00	
Funding	£99,733	£79,787	£59,840	£239,360

Revised Assumption	Summer	Autumn	Spring	Total
Weighting	36.5	44.0	44.0	
Funding	£82,733	£79,787	£59,840	£222,360

Change in Funding	-£17,000	£0	£0	-£17,000
-------------------	----------	----	----	----------

SERF/SEN Unit Funding

Budget Assumption	Summer	Autumn	Spring	Total
SERF/SEN Unit WPN	40.87	40.87	40.87	
Funding	£92,639	£74,111	£55,583	£222,333

Revised Assumption	Summer	Autumn	Spring	Total
SERF/SEN Unit WPN	40.87	40.87	40.87	
Funding	£92,639	£74,111	£55,583	£222,333

3 I05 - Pupil Premium : Full Year Estimated Impact on Balances : £-9675 (Adverse)

Please see table below:-

	Budget Assumption (number of pupils)	Updated Assumption (number of pupils)	Change in Funding
Ever6 FSM	330	321	-£9,675

Expenditure

Note

5 E01 - Teaching Staff : Full Year Estimated Impact on Balances : £40449 (Favourable)

The budget assumed a 2.8% increase in pay from September 2025, the latest pay offer is 4%, this will cause additional expenditure in 2025/26 of c£24.6k. Staff turnover and other savings, including posts budgeted in the teaching staff (c£65k) covered on supply have been adjusted and reflected in agency supply teaching staff (see note 9).

6 E03 - Education Support Staff : Full Year Estimated Impact on Balances : £27837 (Favourable)

Vacancy savings, staff turnover and other reductions in the cost of support staff are reflected in this variance, however, see note 10 for the cost of support staff agency supply.

7 E05 - Administrative and Clerical Staff : Full Year Estimated Impact on Balances : £-20681 (Adverse)

This adverse variance largely reflects the recruitment of a BSO (cost c£16.3k) for which there was no provision in the original budget.

8 E13 - Grounds Maintenance and Improvement : Full Year Estimated Impact on Balances : £258515 (Favourable)

Only £118k of the legacy project is likely to be spent within the current financial year, with the remainder c£250k delayed until 26/27. See also note 8 below.

8 E24 - Special Facilities : Full Year Estimated Impact on Balances : £-15409 (Adverse)

This variance reflects additional spend on the SLP for which there was no provision in the 25/26 approved budget, reducing the funds available for the legacy

9 E26 - Agency Supply Teaching Staff : Full Year Estimated Impact on Balances : £-60000 (Adverse)

This reflects the movement of provision for agency staff covering summer term vacancies and other absences, offset by a saving in contracted teachers (note 5).

10 E27 - Bought in Professional Services - Curriculum : Full Year Estimated Impact on Balances : £-40000 (Adverse)

This forecast variance reflects the higher demand for support staff agency cover (see note 6) to cover vacancies and other absences.

11 E30 - Direct Revenue Financing (Revenue Contributions to Capital) : Full Year Estimated Impact on Balances : £200000 (Favourable)

This revenue contribution to capital will be delayed until the next financial year. See updated three year forecast.

Updated Financial Forecast

		Approved Budget
CFR	Detail	2025/26
NOR		873
Income		
I01	Funds Delegated by the Local Authority	6,988,768
I02	Funding for Sixth Form Students	0
I03	High Needs Top Up Funding	496,693
I04	Funding for Pupils from Ethnic Minority Backgrounds	0
I05	Pupil Premium	371,050
I06	Other Government Grants	0
I07	Other Grants and Payments Received	45,000
I08a	Income from Letting Premises	60,000
I08b	Other income from Facilities and Services	406,328
I09	Income from Catering	130,000
I10	Receipts from Supply Teacher Insurance Claims	0
I11	Receipts from Other Insurance Claims	0
I12	Income from Contributions to Visits, etc.	0
I13	Donations and/or Voluntary Funds	0
I15	Pupil-Focused Extended School Funding and/or Grants	0
I16	Community-Focused Extended School Funding and/or Grants	0
I17	Community-Focused School Facilities Income	0
I18d	Additional Grant for Schools	0
Income Revenue Total		8,497,838

Expenditure		
E01	Teaching Staff	4,459,790
E02	Supply Teaching Staff	0
E03	Education Support Staff	1,426,892
E04	Premises Staff	238,575
E05	Administrative and Clerical Staff	347,534
E06	Catering Staff	0
E07	Cost of Other Staff	58,973
E08	Indirect Employee Expenses	45,431
E09	Staff Development and Training	21,140
E10	Supply Teacher Insurance	5,779
E11	Staff-Related Insurance	0
E12	Building Maintenance and Improvement	276,950
E13	Grounds Maintenance and Improvement	407,519
E14	Cleaning and Caretaking	7,000
E15	Water and Sewerage	34,400
E16	Energy	165,000
E17	Rates	160,950
E18	Other Occupation Costs	38,740
E19	Learning Resources	245,994
E20a	Connectivity	20,500
E20b	Onsite Servers	0
E20c	IT Learning Resources	11,400
E20d	Administration Software and Systems	3,228
E20e	Laptops, Desktops and Tablets	0
E20f	Other Hardware	55,850
E20g	IT Support	0
E21	Examination Fees	108,360
E22	Administrative Supplies	50,625
E23	Other Insurance Premiums	26,217
E24	Special Facilities	8,606
E25	Catering Supplies	270,000
E26	Agency Supply Teaching Staff	60,000
E27	Bought in Professional Services - Curriculum	224,521
E28a	Bought in professional services – other (except PFI)	46,666
E28b	Bought in professional services – other (PFI)	0
E29	Loan Interest	0
E30	Direct Revenue Financing (Revenue Contributions to Capital)	200,000
E31	Community-Focused School Staff	0
E32	Community-Focused School Costs	0
Expenditure Revenue Total		9,026,638

In Year Surplus / (Deficit)	-528,800
Surplus / (Deficit) Brought Fwd	888,042
Estimated Balance Carried Forward at 31st March	359,242

Updated Forecast	Longer Term Impact	
2025/26	2026/27	2027/28
873	856	841
7,047,132	7,085,715	7,101,078
0	0	0
501,891	497,393	498,107
0	0	0
361,375	368,599	375,968
0	0	0
35,671	0	0
60,000	61,200	62,424
406,328	16,000	0
130,000	132,600	135,252
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
8,542,396	8,161,507	8,172,829

4,419,341	4,538,538	4,592,476
0	0	0
1,399,056	1,494,949	1,576,123
245,460	259,103	265,205
368,215	379,668	391,583
0	0	0
53,973	58,973	58,973
45,755	46,546	47,518
21,140	21,555	21,986
5,779	5,895	6,012
0	0	0
276,950	172,380	174,899
149,001	281,001	31,001
7,000	7,140	7,283
34,400	35,088	35,790
165,000	166,020	167,060
160,950	164,169	167,452
38,740	19,240	19,625
245,994	200,000	200,000
20,500	20,910	21,328
0	0	0
11,400	11,628	11,861
3,228	3,293	3,358
0	0	0
55,850	56,967	58,106
0	0	0
108,360	110,527	112,738
50,625	51,638	52,670
26,217	26,741	27,276
24,015	0	0
270,000	275,400	280,908
120,000	61,200	62,424
264,521	161,966	165,159
46,666	47,599	48,551
0	0	0
0	0	0
0	200,000	0
0	0	0
0	0	0
8,638,134	8,878,134	8,607,366

-95,737	-716,627	-434,537
888,042	792,305	75,678
792,305	75,678	-358,859