

Ashton Community Science College

Budget Monitoring 2024/25 and Updated Financial Forecast 2024/25-2027/28

Report 5 of 6 - includes actual data to 31st December 2024

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 2024/25 is 859.

Approved Revenue Budget

	£
Balance brought forward from 2023/24	844,985
In year budget deficit	-829,151
Forecast Balance carried forward at 31st March 2025	15,834

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 2023/24	844,985
Forecast in year budget deficit	-80,079

Estimated balance carried forward at 31st March 2025	764,906
---	----------------

Compared to the approved budget, the forecast outturn has increased by : **749,072**

The main reasons for the difference between the estimated balance carried forward as at 31st October 2024 and 31st December 2024 (£280,443) are:

- * Significant reduction c£143k in requirement for Alternative Provision and other SEND services.
- * Updated school staffing assumptions saving a further c£83k.
- * Lower forecast c£70k for agency supply requirements (teaching and support staff).
- * c£55k reduction in planned property maintenance projects etc.
- * Forecast c£76k underspend on capitation type cost centres at end of financial year.
- * Additional income of c£43k identified during budget review.
- * Offset by SLP legacy balance of (c£250k) being utilised in 25/26 rather than 24/25.

Guideline Balances

	£
Clawback Guideline Balance (12% of estimated CFR Income - minimum of £75000)	945,549

The above forecast indicates there would be no clawback liability based on current policy approved by the Schools Forum.

Longer Term Impact on Budget

	2025/26 £	2026/27 £	2027/28 £
Original Budget			
<i>Estimated Pupil Numbers</i>	867	842	
<i>Balance b/f</i>	15,834	-762,662	
<i>In Year Surplus/(Deficit)</i>	-778,496	-1,056,931	
<i>Estimated Balance c/f</i>	-762,662	-1,819,592	
Updated Budget Forecast			
<i>Estimated Pupil Numbers</i>	874	845	824
<i>Balance b/f</i>	764,906	105,992	-417,367
<i>In Year Surplus/(Deficit)</i>	-658,914	-523,359	-653,298
<i>Estimated Balance c/f</i>	105,992	-417,367	-1,070,665
Clawback Guideline Balance	1,011,671	968,256	979,592

Recommendations

Governors are asked to note the following recommendations:

- * To identify the remaining SLP income balance and reassign to a 25/26 legacy project.
- * Review the impact of the unspent cost centre balances on future years budget forecasts.
- * Consider DFC expenditure/capital projects. Balances are detailed below.

Devolved Formula Capital (DFC)

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

Capital balance b/f from	61,742
Capital income	18,445
Capital expenditure to date	0
	80,187

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.

Assumptions

Funding Assumptions

Recent government announcements have confirmed funding rates for 2025/26. Minimum pupil funding (MPF) levels for primary and secondary schools (this is not the same as AWPU) will be £4,955 per pupil for primary schools and £6,465 per pupil for secondary schools for 2025/26.

Factor values have been increased to take account of the rolling in of the Teachers Pay Additional Grant, Teachers Pension Employers Contribution Grant and Core Schools Budget Grant. After taking account of the funding that schools received through the above grants in 2024 to 2025, an approximate 0.54% uplift has been applied to 25/26 pupil led factors and the lump sum.

A minimum funding guarantee (MFG) of 0% will be used for 2025-26. A 2% uplift in funding has been assumed from 2026/27 onwards.

As detailed in the Lancashire schools funding block consultation, the indicative AWPU rates have been reduced by 0.2%.

For High Needs Block Top Up Funding the WPN rate in 2024/25 is £5,440, it has been assumed this rate will remain static in 2025/26 and 2026/27.

Staffing Pay Award Assumptions

Teaching Staff - 5.5% increase in pay from September 2024, with a further 2.8% in September 2025 and 2% 2026.

Non -Teaching Staff (NJC pay scale) - £1,290 increase on pay points up to 43 and 2.5% increase on pay point 44 and above from April 2024, and a 2% pay award in April 2025 onwards.

Changes to employer's National Insurance from April 2025 have not been included in this report. This is due to the indication from the DfE that further funding, in respect of the increase, will be provided by a grant outside of the NFF.

Other Assumptions Including Significant Changes to Future Years

* Please note it is assumed several capitation costs centres will have balances remaining at the end of the financial year. Any additional savings at the end of the year will increase the forecast outturn balance and there may be a risk of clawback.

* The balance of SLP income (£392k) is assumed to be committed to a Legacy Project in 2025/26.

* The latest staffing assumptions have been incorporated into this scenario for budget planning purposes.

* Cost centre reviews have resulted in budget provision being removed in the current and future financial years.

Budget Monitoring

CFR	Detail	Approved Budget 2024/25 £	Virements £	Current Budget 2024/25 £	Profile to 31.12.24 £	Actual to 31.12.24 £	Variance to 31.12.24 (+ favourable - adverse) £	Full Year Variance to Current Budget (+ favourable - adverse) £	Full Year Forecast to 31.3.25 £	Note
Income										
I01	Funds Delegated by the Local Authority	6,499,364	0	6,499,364	4,826,167	4,952,974	126,807	127,790	6,627,154	1
I02	Funding for Sixth Form Students	0	0	0	0	0	0	0	0	
I03	High Needs Top Up Funding	509,945	0	509,945	449,806	488,456	38,650	44,143	554,088	2
I04	Funding for Minority Ethnic Pupils	0	0	0	0	0	0	0	0	
I05	Pupil Premium	366,610	0	366,610	278,935	271,794	-7,141	-9,635	356,975	
I06	Other Government Grants	57,576	0	57,576	57,576	57,576	0	0	57,576	
I07	Other Grants and Payments Received	16,995	0	16,995	16,995	18,518	1,523	14,583	31,578	
I08a	Income from Letting Premises	41,200	0	41,200	30,900	35,982	5,082	2,000	43,200	
I08b	Other income from facilities and services	10,000	0	10,000	7,500	27,058	19,558	18,000	28,000	3
I09	Income from Catering	106,090	0	106,090	79,568	94,844	15,277	13,910	120,000	
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	
I15	Pupil-Focused Extended School Funding and/or Grants	0	0	0	0	0	0	0	0	
I16	Community-Focused Extended School Funding and/or Grants	0	0	0	0	0	0	0	0	
I17	Community-Focused School Facilities Income	0	0	0	0	0	0	0	0	
I18c	Other COVID-19 related grants	46,000	0	46,000	46,000	71,413	25,413	15,000	61,000	4
I18d	Additional Grant for Schools	0	0	0	0	0	0	0	0	
Income Revenue Total		7,653,780	0	7,653,780	5,793,447	6,018,616	225,169	225,791	7,879,571	
Expenditure										
E01	Teaching Staff	4,087,713	0	4,087,713	3,040,307	2,906,004	134,303	129,340	3,958,373	5
E02	Supply Teaching Staff	0	0	0	0	0	0	0	0	
E03	Education Support Staff	1,314,420	0	1,314,420	980,484	953,035	27,449	17,455	1,296,965	
E04	Premises Staff	252,863	0	252,863	189,647	170,548	19,099	31,015	221,848	6
E05	Administrative and Clerical Staff	394,448	0	394,448	291,543	272,144	19,399	30,045	364,403	7
E06	Catering Staff	0	0	0	0	0	0	0	0	
E07	Cost of Other Staff	114,314	0	114,314	89,866	72,293	17,573	27,751	86,563	8
E08	Indirect Employee Expenses	48,103	0	48,103	35,952	32,523	3,429	604	47,499	
E09	Staff Development and Training	20,130	0	20,130	13,431	10,945	2,486	5,000	15,130	
E10	Supply Teacher Insurance	5,266	0	5,266	0	0	0	0	5,266	
E11	Staff-Related Insurance	0	0	0	0	0	0	0	0	
E12	Building Maintenance and Improvement	180,890	-4,920	175,970	132,748	105,249	27,500	50,080	125,890	9
E13	Grounds Maintenance and Improvement	91,610	0	91,610	71,610	61,667	9,943	21,500	70,110	
E14	Cleaning and Caretaking	7,000	0	7,000	5,250	3,332	1,918	0	7,000	
E15	Water and Sewerage	27,660	0	27,660	27,660	30,639	-2,979	0	27,660	
E16	Energy	170,000	0	170,000	113,333	90,690	22,644	25,000	145,000	
E17	Rates	156,975	0	156,975	156,975	159,088	-2,113	0	156,975	
E18	Other Occupation Costs	37,540	0	37,540	29,480	26,788	2,692	2,500	35,040	

E19	Learning Resources	321,836	655	322,491	224,548	169,166	55,382	66,655	255,836	10
E20	ICT Learning Resources	202,897	0	202,897	163,294	164,355	-1,061	22,000	180,897	
E21	Examination Fees	65,500	0	65,500	10,125	7,828	2,297	-12,000	77,500	
E22	Administrative Supplies	85,485	-5,000	80,485	55,151	22,605	32,547	-5,000	85,485	
E23	Other Insurance Premiums	38,763	0	38,763	32,750	32,167	583	0	38,763	
E24	Special Facilities	1	0	1	1	0	1	0	1	
E25	Catering Supplies	224,230	0	224,230	224,230	239,497	-15,267	0	224,230	
E26	Agency Supply Teaching Staff	150,000	0	150,000	125,000	154,195	-29,195	-30,000	180,000	11
E27	Bought in Professional Services - Curriculum	446,282	4,345	450,627	326,718	273,227	53,491	135,599	315,028	12
E28a	Bought in professional services – other (except PFI)	39,005	4,920	43,925	42,575	40,225	2,350	5,736	38,189	
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)	0	0	0	0	0	0	0	0	
E31	Community-Focused School Staff	0	0	0	0	0	0	0	0	
E32	Community-Focused School Costs	0	0	0	0	0	0	0	0	
Expenditure Revenue Total		8,482,932	0	8,482,931	6,382,678	5,998,210	384,469	523,281	7,959,650	

In Year Surplus / (Deficit)	-829,151
Surplus / (Deficit) Brought Fwd	844,985
Estimated Balance Carried Forward at 31st March 2025	15,834

In Year Surplus / (Deficit)	-80,079
Surplus / (Deficit) Brought Fwd	844,985
Forecast Balance Carried Forward at 31st March 2025	764,906

Adjustments to Budget Heading allocations

No virements from Reserves

Virements between CFR Headings

From	To	Amount (£)	Comments	Period Actioned
E19 - Learning Resources	E27 - Bought-In Professional Services - Curriculum	4,345	Development money for advisory services	P3-P5
E12 - Building Maintenance and Improvement	E28a - Bought-In Professional Services - Other (Except PFI)	3,420	Planned PROP to EWG for consultancy fees	P3-P5
E12 - Building Maintenance and Improvement	E28a - Bought-In Professional Services - Other (Except PFI)	1,500	Planned PROP to Property group contracts	P3-P5
E22 - Administrative Supplies	E19 - Learning Resources	5,000	BACS bank charges to resources	P6-P7

2024/25 Variances

Income

Note

1 I01 - Funds Delegated by the Local Authority : Full Year Estimated Impact on Balances : £127790 (Favourable)

This variance largely reflects the Core Schools' Budget Grant of c£133k received to cover the cost of pay awards in 2024/25. This grant funding will be rolled into the schools national funding formula in 2025/26.

2 I03 - High Needs Top Up Funding : Full Year Estimated Impact on Balances : £44143 (Favourable)

Out county HNB income is c£21k above the original forecast, together with the variation in HNB Top Up funding shown in the table below:

HNB Top Up Funding

Budget Assumption	Summer	Autumn	Spring	Total
Weighting	47.50	47.50	47.50	
Funding	£107,667	£86,133	£64,600	£258,400

Revised Assumption	Summer	Autumn	Spring	Total
Weighting	49.5	43.5	43.5	
Funding	£112,200	£78,880	£59,160	£250,240

Change in Funding	£4,533	-£7,253	-£5,440	-£8,160
-------------------	--------	---------	---------	---------

SERF/SEN Unit Funding

Budget Assumption	Summer	Autumn	Spring	Total
Occupied SERF/SEN Unit Places	22	22	22	
Un-Occupied SERF/SEN Unit Places	0	0	0	
SERF/SEN Unit WPN	35.20	35.20	35.20	
Funding	£79,787	£63,829	£47,872	£191,488

Revised Assumption	Summer	Autumn	Spring	Total
Occupied SERF/SEN Unit Places	21	21	21	
Un-Occupied SERF/SEN Unit Places	0	8	8	
Additional SERF/SEN Unit Place Top Up	2	0	0	
SERF/SEN Unit WPN	38.2	42.37	42.37	
Funding	£86,587	£76,831	£57,623	£221,041

Change in Funding	£6,800	£13,002	£9,751	£29,553
-------------------	--------	---------	--------	---------

Overall change in HNB Funding	£11,333	£5,749	£4,311	£21,393
-------------------------------	---------	--------	--------	---------

3 I08b - Other income from facilities and services : Full Year Estimated Impact on Balances : £18000 (Favourable)

This additional income forecast reflects higher bank interest payments received / due from the investment account.

4 I18c - Other COVID-19 related grants : Full Year Estimated Impact on Balances : £15000 (Favourable)

This reflects the NTP claim submitted at the end of September 2024 retains £15k of the grant which was originally assumed to be recovered by the DfE.

Expenditure

Note

5 E01 - Teaching Staff : Full Year Estimated Impact on Balances : £129340 (Favourable)

The staffing assumptions have been updated to reflect the current teaching staff contracts, removing initial vacancy provision, saving c£170k.

Please note the anticipated additional spend covering these posts on agency supply is reflected in note 11.

This is partially offset by the impact of the increase in teachers pay (budget assumed a 2.5% increase actual pay award was 5.5%), resulting in additional expenditure of c£73k.

6 E04 - Premises Staff : Full Year Estimated Impact on Balances : £31015 (Favourable)

This variance largely reflects c£17k in vacancy savings, plus c£10k in lower overtime costs for lettings and site staff.

7 E05 - Administrative and Clerical Staff : Full Year Estimated Impact on Balances : £30045 (Favourable)

This variance also reflects c£20k vacancy savings on the assumptions in the original budget, plus turnover savings of c£10k.

8 E07 - Cost of Other Staff : Full Year Estimated Impact on Balances : £27751 (Favourable)

As previously reported, this variance largely reflects the end of the SLP partnership at the end of the summer term, which funded an element of salary costs.

9 E12 - Building Maintenance and Improvement : Full Year Estimated Impact on Balances : £50080 (Favourable)

This variance reflects c£55k of unspent / uncommitted property maintenance projects assumed in the agreed budget.

10 E19 - Learning Resources : Full Year Estimated Impact on Balances : £66655 (Favourable)

Following an exercise undertaken in school to review the current cost centre balances on this heading, a large underspend is anticipated, largely within the following cost centres, Development Money, Events, Copier Lease, Hardware, Library, PPG, Rewards etc.

An additional supporting working paper has been prepared to identify these in more detail.

11 E26 - Agency Supply Teaching Staff : Full Year Estimated Impact on Balances : £-30000 (Adverse)

Together with absence cover the additional cost of covering teaching staff vacancies originally budgeted in the Teaching Staff heading (see note 5) are being met from the agency supply budget, resulting in this updated forecast overspend.

12 E27 - Bought in Professional Services - Curriculum : Full Year Estimated Impact on Balances : £135599 (Favourable)

This variance largely reflect the forecast unspent balance on Alternative Provision, as a result of lower than anticipated pupil placements in external AP establishments.

Updated Financial Forecast

		Approved Budget
CFR	Detail	2024/25
NOR		859
Income		
I01	Funds Delegated by the Local Authority	6,499,364
I02	Funding for Sixth Form Students	0
I03	High Needs Top Up Funding	509,945
I04	Funding for Minority Ethnic Pupils	0
I05	Pupil Premium	366,610
I06	Other Government Grants	57,576
I07	Other Grants and Payments Received	16,995
I08a	Income from Letting Premises	41,200
I08b	Other income from facilities and services	10,000
I09	Income from Catering	106,090
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 Gr	0
I17	Community-Focused School Facilities Income	0
I18c	Other COVID-19 related grants	46,000
I18d	Additional Grant for Schools	0
Income Revenue Total		7,653,780

Expenditure		
E01	Teaching Staff	4,087,713
E02	Supply Teaching Staff	0
E03	Education Support Staff	1,314,420
E04	Premises Staff	252,863
E05	Administrative and Clerical Staff	394,448
E06	Catering Staff	0
E07	Cost of Other Staff	114,314
E08	Indirect Employee Expenses	48,103
E09	Staff Development and Training	20,130
E10	Supply Teacher Insurance	5,266
E11	Staff-Related Insurance	0
E12	Building Maintenance and Improvement	180,890
E13	Grounds Maintenance and Improvement	91,610
E14	Cleaning and Caretaking	7,000
E15	Water and Sewerage	27,660
E16	Energy	170,000
E17	Rates	156,975
E18	Other Occupation Costs	37,540
E19	Learning Resources	321,836
E20	ICT Learning Resources	202,897
E21	Examination Fees	65,500
E22	Administrative Supplies	85,485
E23	Other Insurance Premiums	38,763
E24	Special Facilities	1
E25	Catering Supplies	224,230
E26	Agency Supply Teaching Staff	150,000
E27	Bought in Professional Services - Curriculum	446,282
E28a	Bought in professional services – other (except PFI)	39,005
E28b	Bought in professional services – other (PFI)	0
E29	Loan Interest	0
E30	Direct Revenue Financing (Revenue Contributions to Cap	0
E31	Community-Focused School Staff	0
E32	Community-Focused School Costs	0
Expenditure Revenue Total		8,482,932

In Year Surplus / (Deficit)	-829,151
Surplus / (Deficit) Brought Fwd	844,985
Estimated Balance Carried Forward at 31st March	15,834

Updated Forecast	Longer Term Impact		
2024/25	2025/26	2026/27	2027/28
859	874	845	824
6,627,154	6,861,276	6,887,830	6,967,941
0	0	0	0
554,088	578,624	580,930	583,281
0	0	0	0
356,975	364,115	371,397	378,825
57,576	0	0	0
31,578	27,752	17,682	18,035
43,200	52,428	53,476	54,546
28,000	424,000	32,640	33,293
120,000	122,400	124,848	127,345
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	0
61,000	0	0	0
0	0	0	0
7,879,571	8,430,593	8,068,802	8,163,265

3,958,373	4,447,203	4,519,532	4,625,124
0	0	0	0
1,296,965	1,409,613	1,447,926	1,510,750
221,848	227,150	231,907	236,760
364,403	346,945	336,154	348,041
0	0	0	0
86,563	57,865	57,865	57,865
47,499	49,064	49,972	51,164
15,130	15,433	15,741	16,056
5,266	5,740	5,574	5,389
0	0	0	0
125,890	50,798	51,814	52,850
70,110	483,032	92,453	93,902
7,000	7,140	7,283	7,428
27,660	28,213	28,777	29,353
145,000	141,372	144,199	147,083
156,975	160,115	163,317	166,583
35,040	36,006	36,726	37,461
255,836	252,494	257,964	263,124
180,897	184,955	189,094	192,876
77,500	79,050	80,631	82,244
85,485	87,195	88,939	90,717
38,763	26,199	26,596	26,993
1	250,000	1	1
224,230	228,715	233,289	237,955
180,000	153,000	156,060	159,181
315,028	323,790	331,155	337,688
38,189	38,422	39,190	39,974
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
7,959,650	9,089,508	8,592,161	8,816,563

-80,079	-658,914	-523,359	-653,298
844,985	764,906	105,992	-417,367
764,906	105,992	-417,367	-1,070,665

