

# School Balances 2021/22

**Report being considered by:** Schools Forum on 20<sup>th</sup> June 2022

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**Item for:** Discussion **By:** All Maintained Schools Representatives

## 1. Purpose of the Report

1.1 This report sets out for information purposes the year end balances for all maintained schools, highlighting those schools with a deficit or significant surplus.

## 2. Recommendation

2.1 To discuss the report and consider if further information is required on surplus balances.

**Will the recommendation require the matter to be referred to the Council or the Executive for final determination?**

Yes:

No:

## 3. Introduction

3.1 This report provides an overview of school balances at the end of 2021/22. A separate report provides the detail for those schools either in deficit or ending the year with an unplanned deficit.

3.2 The Scheme for Financing Schools states: "In order to control surplus balances, the authority will report the balances held by each school at the end of the financial year to the Schools' Forum (during the Summer term), alongside the actual balance for the previous three years and any other data deemed to be of relevance. The Schools' Forum may request individual schools to provide further information and/or attend a meeting of the Heads Funding Group if the data reported raises any concerns regarding their financial management in respect of their balances."

## 4. Overview of School Balances as at 31<sup>st</sup> March 2022

4.1 The schools' accounts for 2021/22 have now been closed and the closing balances for each school determined.

4.2 Table 1 summarises the overall closing balances (all funds) of West Berkshire maintained schools compared to the previous year.

TABLE 1	As at 31st	As at 31st	Increase/(Decrease)	
	March 2021	March 2022		
Total Balances Summary	£'000	£'000	£'000	%
Nursery Schools	237	196	(41)	(17.3%)
Primary Schools	4,182	4,637	456	10.9%
Secondary Schools	1,404	2,385	981	69.9%
Special Schools	1,611	3,102	1,491	92.6%
Pupil Referral Units	418	468	50	11.9%
<b>Total for all Schools</b>	<b>7,852</b>	<b>10,788</b>	<b>2,937</b>	<b>37.4%</b>

## School Balances 2021/22

4.3 The school balances at 31st March 2022 total £10.8m, an increase of £2.9m from 2020/21. Nursery school balances have decreased, with the balances in the other school types increasing year on year. This is the second year with a significant increase in school reserves - an increase of 37% for all schools, 24% excluding the special schools/PRUs. The DfE reported an increase of 28% in the national total of academy reserves (Sept 2021) and colleagues in neighbouring authorities have mentioned increases around 30%.

4.4 Table 2 summarises the balances of West Berkshire maintained schools by fund.

	Main School Budget	Pupil Premium	Revenue Sports Fund	Resource Units	Revenue Total	Community (Before & After school clubs)	Capital	Total Balances
2021/22 Balances by type of fund	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Nursery Schools	141	0	0	0	141	4	51	196
Primary Schools	3,436	268	339	(28)	4,015	170	452	4,637
Secondary Schools	1,978	0	0	0	1,978	0	408	2,385
Special Schools	2,777	95	66	0	2,938	13	152	3,102
Pupil Referral Units	423	0	22	0	445	0	23	468
<b>Total for all Schools</b>	<b>8,755</b>	<b>363</b>	<b>427</b>	<b>(28)</b>	<b>9,517</b>	<b>186</b>	<b>1,085</b>	<b>10,788</b>
2020/21 Balance	6,222	356	466	(44)	7,000	109	743	7,852
Increase/(Decrease)	2,533	8	(39)	16	2,517	77	342	2,937
%	40.7%	2.1%	(8.4%)	37.0%	36.0%	70.1%	46.1%	37.4%

4.5 In addition to £9.5m being held in revenue balances, £186k is held in before and after school club funds and £1.1m in capital balances

- (1) Of the revenue balances £363k is unspent pupil premium grant (though note that not all schools account for this separately and include within the main school budget) and £427k is unspent sports premium grant. This grant is based on an academic year and all unspent funding must be spent by the end of the academic year 2021/22.
- (2) The deficit balance on the resource units has decreased by £16k.
- (3) The £186k balance in the before and after school clubs is a significant increase on the previous year, but still lower than the balance reported in 2018/19 (£252k) and 2019/20 (£246k)

4.6 Table 3 summarises the main school balances.

Main School Balances	As at 31st March 2021 £'000	As at 31st March 2022 £'000	Inc/(Dec) £'000	Balance as a % of funding
Nursery Schools	168	141	(27)	13%
Primary Schools	2,917	3,436	519	6%
Secondary Schools	1,378	1,978	600	8%
Special Schools	1,407	2,777	1,370	25%
Pupil Referral Units	353	423	70	15%
<b>Total for all Schools</b>	<b>6,222</b>	<b>8,755</b>	<b>2,533</b>	<b>9%</b>

- (1) Primary school balances have increased by £519k to £3,436k. This represents 6% of the main school funding. 30 primary schools have seen an increase in balances (£934k), 23 with a decrease (£415k). A detailed breakdown per school is shown in Appendix A

- (2) Two of the three of the maintained secondary schools have increased balances in 2021/22 totalling £637k, one a decrease of £37k.
- (3) The PRU's and special schools all have increased main school balances. The two special school balances have increased by £1.4m to £2.8m. Appendix B provides details of these.
- (4) Both maintained nursery schools have a reduction to their balance.

## 5. Schools with Significant Surpluses

The Schools' Forum previously agreed to remove the claw back scheme for schools with excess surplus balances with the understanding that information on high surplus balances would still be reviewed. Table 4 shows those schools with a main school surplus balance greater than 10% of their funding in 2021/22.

TABLE 4 Main School Surplus Balances	As at 31st March 2021	As at 31st March 2022	Percentage of Funding %	Balance in excess of 10%
<u>Nursery</u>				
Victoria Park Nursery	118,983	98,679	19%	45,351
<u>Primary</u>				
Aldermaston Primary	72,607	94,133	13%	21,556
Beedon Primary	28,605	49,431	12%	9,200
Chaddleworth & Shefford Fed	59,199	80,762	13%	16,203
Curridge Primary	60,163	82,835	16%	29,876
Englefield Primary	73,497	70,244	13%	17,852
Falkland Primary	273,962	329,663	17%	138,884
John Rankin Schools Fed	387,427	445,104	15%	157,366
Purley Infant School	54,329	64,326	11%	8,199
Robert Sandilands	177,063	170,993	14%	52,846
Springfield Primary	154,633	274,906	18%	121,519
St Paul's Primary	181,504	228,677	17%	90,286
<u>Special</u>				
Brookfields Special School	879,012	2,027,795	31%	1,383,504
The Castle School	527,828	749,418	16%	290,390
<u>Pupil Referral Units</u>				
icollege	352,757	423,079	15%	144,589

- 5.1 Covid-19 has continued to impact upon schools financially. Schools received just under £1.2m in grants related to Covid-19 from the DfE and for many schools some of this funding has been carried forward to support planned expenditure in 2022/23.

## 6. Conclusion

- 6.1 This is the second year with a significant increase in school reserves, mirroring the national picture. The DfE have stated that "schools are required to plan their budgets over three years; it is particularly important that schools plan with a clear view of future cost pressures given the front-loading of funding increases in the latest settlement into FY 2022-23". The impact of an increase to planned expenditure, future pay awards and a decrease in additional funding to support education recovery is likely to reduce the school reserves in future years.

**7. Appendices**

7.1 Appendix A – Main School Budget Balances Maintained Primary Schools

7.2 Appendix B – Main School Budget Balances Maintained Other Schools

# School Balances 2021/22

Appendix A	Main School Budget Balance				Inc/Dec
	2018/19	2019/20	2020/21	2021/22	
	£	£	£	£	£
<b>Primary Schools</b>					
Aldermaston Church of England Primary School	36,601	29,263	72,607	94,133	21,526
Basildon Church of England Primary School	10,918	(6,040)	(3,831)	(23,004)	(19,173)
Beedon Church of England (Controlled) Primary School	35,048	19,149	28,605	49,431	20,826
Beenham Primary School	(40,676)	(33,847)	(363)	20,936	21,299
Birch Copse Primary School	51,130	501	18,018	26,569	8,551
Bradfield Church of England Primary School	19,157	(1,779)	11,100	12,596	1,496
Brightwalton Church of England Aided Primary School	16,577	33,336	17,760	42,967	25,208
Brimpton Church of England Primary School	11,053	15,396	21,845	11,308	(10,537)
Bucklebury Church of England Primary School	6,565	(20,418)	22,471	2,712	(19,759)
Burghfield St Mary's Church of England Primary School	34,333	34,627	40,061	43,292	3,231
Calcot Schools Federation	197,284	116,363	151,376	220,266	68,890
Chaddleworth Shefford Federation Cof E Primary School	38,077	47,900	59,199	80,762	21,563
Chieveley Primary School	34,848	31,702	49,504	59,104	9,600
Cold Ash St Mark's Church of England Primary School	50,414	11,915	12,464	17,698	5,233
Compton Church of England Primary School	37,270	(26,608)	59,055	68,759	9,704
Curridge Primary School	31,964	36,595	60,163	82,835	22,672
Downsway Primary School	44,558	25,049	54,571	26,948	(27,623)
Enborne Church of England Primary School	(3,167)	2,446	15,184	3,574	(11,610)
Englefield Church of England Primary School	36,071	48,436	73,497	70,244	(3,252)
Falkland Primary School	116,175	166,124	273,962	329,663	55,701
Garland Junior School	36,014	41,281	53,059	35,046	(18,012)
Hampstead Norreys & The Ilsleys	42,026	(3,825)	10,311	12,493	2,182
Hermitage Primary School	11,233	26,971	19,019	(7,151)	(26,170)
Hungerford Primary School	73,899	103,085	87,029	106,570	19,541
Inkpen Primary School	28,399	15,767	8,819	(17,964)	(26,784)
John Rankin Schools Federation	48,646	298,129	387,427	445,104	57,677
Kenet Valley Primary School	35,467	25,522	48,726	82,901	34,176
Kintbury St Mary's Church of England Primary School	16,372	47,570	30,085	18,523	(11,562)
Long Lane Primary School	3,459	26,597	13,849	10,279	(3,571)
Mortimer Federation	73,236	63,176	35,100	49,510	14,409
Mrs Bland's Infant School	17,275	(32,526)	(12,613)	98,099	110,712
Pangbourne Primary School	28,584	19,379	15,341	3,804	(11,537)
Parsons Down Schools Federation	5,673	58,879	88,012	101,146	13,134
Purley Church of England Infant School	63,249	40,562	54,329	64,326	9,997
Robert Sandilands Primary School and Nursery	82,041	125,878	177,063	170,993	(6,070)
Shaw-cum-Donnington Church of England Primary School	35,057	25,140	5,407	4,973	(434)
Springfield Primary School	89,060	81,296	154,633	274,906	120,274
Spurcroft Primary School	211,676	103,681	(40,624)	(79,302)	(38,678)
St Finian's Catholic Primary School	(56,722)	(40,599)	(20,657)	0	20,657
St John the Evangelist Cof E Infant and Nursery School	3,462	487	27,893	22,669	(5,224)
St Joseph's Catholic Primary School	9,730	7,606	11,678	(7,173)	(18,850)
St Nicolas Church of England Junior School	43,776	45,825	38,218	51,614	13,396
St Paul's Catholic Primary School	91,767	93,651	181,504	228,677	47,173
Streatley Church of England Voluntary Controlled School	87,502	32,757	31,501	13,960	(17,541)
Sulhamstead and Ufton Nervet CofE VA Primary School	2,944	10,525	13,630	16,993	3,363
Thatcham Park Church of England Primary School	79,123	41,932	81,345	150,148	68,803
The Kite Federation	(39,106)	6,467	59,369	(37,097)	(96,466)
The Willows Primary School	37,892	154,239	138,622	232,354	93,732
The Winchcombe School	71,213	95,590	40,408	21,573	(18,835)
Theale Church of England Primary School	23,669	5,747	38,018	37,384	(634)
Westwood Farm Schools Federation	(26,786)	6,502	62,307	44,253	(18,054)
Woolhampton Church of England Primary School	6,809	1,588	13,505	23,094	9,589
Yattendon Church of England Primary School	20,205	18,877	27,037	22,423	(4,614)
<b>Total Primary Schools</b>	<b>2,021,041</b>	<b>2,077,868</b>	<b>2,916,597</b>	<b>3,435,921</b>	<b>519,324</b>

## School Balances 2021/22

Appendix B

Main School Budget Balance				Inc/Dec
2018/19	2019/20	2020/21	2021/22	
£	£	£	£	£

### Nursery Schools

Hungerford Nursery School Centre for Children and Families	17,765	43,514	48,209	42,439	(5,769)
Victoria Park Nursery School	71,006	118,983	119,985	98,679	(21,305)
<b>Total Nursery Schools</b>	<b>88,772</b>	<b>162,498</b>	<b>168,193</b>	<b>141,119</b>	<b>(27,075)</b>

Main School Budget Balance				Inc/Dec
2018/19	2019/20	2020/21	2021/22	

### Secondary Schools

The Downs School	173,786	30,622	151,869	662,609	510,740
Little Heath School	354,518	340,875	644,072	607,454	(36,618)
The Willink School	(151,086)	95,498	581,741	707,494	125,753
<b>Total Secondary Schools</b>	<b>377,217</b>	<b>466,994</b>	<b>1,377,682</b>	<b>1,977,557</b>	<b>599,875</b>

### Special Schools

Brookfields Special School	117,903	425,991	879,012	2,027,795	1,148,783
The Castle School	335,535	366,436	527,828	749,418	221,590
<b>Total Special Schools</b>	<b>453,438</b>	<b>792,427</b>	<b>1,406,840</b>	<b>2,777,213</b>	<b>1,370,373</b>

### Pupil Referall Units

iCollege Alternative Provision	53,871	106,385	352,757	423,079	70,321
<b>Total PRUs</b>	<b>53,871</b>	<b>106,385</b>	<b>352,757</b>	<b>423,079</b>	<b>70,321</b>

<b>Total for all Schools</b>	<b>2,994,339</b>	<b>3,606,172</b>	<b>6,222,070</b>	<b>8,754,889</b>	<b>2,532,819</b>
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