

# School Balances 2022/23

<b>Report being considered by:</b>	Schools Forum on 19 <sup>th</sup> June 2023		
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<b>Item for:</b>	Discussion	<b>By:</b>	All Maintained Schools Representative

## 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.

## 3. Introduction/Background

- 3.1 This report provides an overview of school balances at the end of 2022/23. 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 2023

- 4.1 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 2022	March 2023		
Total Balances Summary	£'000	£'000	£'000	%
Nursery Schools	196	170	(25)	(12.9%)
Primary Schools	4,637	4,747	110	2.4%
Secondary Schools	2,385	3,327	942	39.5%
Special Schools	3,102	5,005	1,903	61.4%
Pupil Referral Units	468	458	(11)	(2.2%)
<b>Total for all Schools</b>	<b>10,788</b>	<b>13,708</b>	<b>2,920</b>	<b>27.1%</b>

## School Balances 2022/23

4.2 The school balances (revenue and capital) at 31st March 2023 total £13.7m, an increase of £2.9m from 2021/22. This is the third year with a significant increase in school reserves and represents an increase of 27% for all schools. Nursery school balances and those of the PRU have decreased, with the balances in the other school types increasing year on year. As can be seen in the table above, the two special schools account for £1.9m of the increase, secondaries £0.9m.

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

2022/23 Balances by type of fund	Main School Budget	Pupil Premium	Revenue		Revenue Total	Community (Before & After school clubs)	Capital	Total Balances
	£'000	£'000	Sports Fund £'000	Resource Units £'000	£'000	£'000	£'000	£'000
Nursery Schools	84	0	0	0	84	4	82	170
Primary Schools	3,186	210	175	(14)	3,557	209	982	4,747
Secondary Schools	2,494	0	0	0	2,494	0	833	3,327
Special Schools	4,593	141	22	0	4,757	11	237	5,005
Pupil Referral Units	414	0	4	0	418	0	40	458
<b>Total for all Schools</b>	<b>10,771</b>	<b>351</b>	<b>202</b>	<b>(14)</b>	<b>11,310</b>	<b>224</b>	<b>2,174</b>	<b>13,708</b>
2021/22 Balance	8,755	363	427	(28)	9,517	186	1,085	10,788
Increase/(Decrease)	2,016	(12)	(225)	13	1,793	38	1,089	2,920
%	23.0%	(3.4%)	(52.7%)	48.5%	18.8%	20.2%	100.4%	27.1%

4.4 In addition to £11.3m being held in revenue balances, £224k is held in before and after school club funds and £2.2m in capital balances

- (1) Of the revenue balances £351k is unspent pupil premium grant (though note that not all schools account for this separately and include within the main school budget) and £202k is unspent sports premium grant. All unspent sports funding must be spent by the end of the academic year 2023/24.
- (2) The deficit balance on the resource units has decreased by £13k.
- (3) The £224k balance in the before and after school clubs is an increase on 2021/22 and is more in line with pre covid years - 2018/19 (£252k) and 2019/20 (£246k)
- (4) Capital balances have doubled. Additional funding to be spent on capital projects, prioritising projects that improve the school estate's energy efficiency, was received in January 2023. This totalled £1.1m. Many schools have yet to spend this funding and it has, therefore, been carried forward. Schools can only move capital funding to revenue at the point that it is required for a project and is restricted to £20k.

4.5 Table 3 summarises the main school balances.

<b>TABLE 3</b>	<b>As at 31st</b>	<b>As at 31st</b>	<b>Inc/(Dec)</b>	<b>Balance</b>
<b>Main School Balances</b>	<b>March</b>	<b>March</b>		<b>as a % of</b>
	<b>2022</b>	<b>2023</b>		<b>funding</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	
Nursery Schools	141	84	(57)	8%
Primary Schools	3,436	3,186	(250)	5%
Secondary Schools	1,978	2,494	516	10%
Special Schools	2,777	4,593	1,816	38%
Pupil Referral Units	423	414	(9)	13%
<b>Total for all Schools</b>	<b>8,755</b>	<b>10,771</b>	<b>2,016</b>	<b>10%</b>

- (1) Both maintained nursery schools have a reduction to their balance as was the case in 2022/23.
- (2) Primary school balances have decreased overall by £250k. The balance of £3,186k represents 5% of the main school funding. 27 primary schools have seen an increase in balances (£736k), 26 with a decrease (£986k). A detailed breakdown per school is shown in Appendix A.
- (3) One of the three maintained secondary schools has an increased balance in 2022/23 (£549k), two with small decreases. The under spend is largely attributable to recruitment difficulties leading to unspent budget. Appendix B provides details of these schools.
- (4) The two special schools main school balances have increased by £1.8m to £4.6m. £330k of this increase relates to the newly opened (September 2022) unit Castle at Theale, as a result of being in temporary accommodation and not being able to recruit the correct number of staff and purchase goods and services. Other funds were carried forward for projects that were not completed in the year. There has been a £3.8m increase to the balance of the two schools in three years, when the balance at March 2020 totalled £792k. The major issue currently is around recruitment and retention and the gap from the point of resignation to recruitment, which has resulted in budget not being spent. This is seen most significantly in support staff, where high levels of staff are needed. The provision needs to be staffed to deliver a full service otherwise placements are impacted. Special school reserves are planned to be used to support this recruitment. Please see Appendix B for the breakdown by school.

## 5. Schools with Significant Surpluses

- 5.1 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 2022/23.

## School Balances 2022/23

<b>TABLE 4 Main School Surplus Balances</b>	<b>As at 31st March 2022</b>	<b>As at 31st March 2023</b>	<b>Percentage of Funding %</b>	<b>Balance in excess of 10%</b>
<u>Nursery</u>				
Victoria Park Nursery	98,679	72,277	12%	12,637
<u>Primary</u>				
Beedon Primary	49,431	67,618	16%	26,356
Chaddleworth & Shefford Fed	80,762	87,012	12%	11,870
Englefield Primary	70,244	60,450	11%	3,379
John Rankin Schools Fed	445,104	414,775	14%	119,162
Parsons Down Federation	101,146	218,432	12%	40,464
Purley Infant School	64,326	74,704	13%	15,228
Robert Sandilands	170,993	146,824	12%	23,656
Springfield Primary	274,906	352,615	22%	191,111
St Paul's Primary	228,677	196,548	13%	49,979
<u>Secondary</u>				
The Downs	662,609	1,211,610	15%	407,773
<u>Special</u>				
Brookfields Special School	2,027,795	3,445,943	46%	2,699,013
The Castle School	749,418	1,147,535	25%	687,659
<u>Pupil Referral Units</u>				
icollege	423,079	413,937	13%	104,780

## 6. 2023/24 Forecast Position

6.1 Appendix A and B also shows the forecast 2023/24 balances. By 31.3.2024, all sectors are forecasting a reduction in balances, with a total forecast reduction of £5m:

- (1) Primary £1.8m
- (2) Nursery £0.01m
- (3) Secondary £0.4m
- (4) Special £2.3m
- (5) PRU's £0.4m

## 7. Conclusion

7.1 This is the third year with a significant increase in the total of school reserves, driven primarily this year by the increase balances in the two special schools and one of the secondary schools. Given the combination of reduced pupil numbers, the cost pressures that schools will continue to face in 2023-24 and the decrease in additional funding to support education recovery, the primary school balances are forecast to continue to reduce in the coming year.

## 8. Appendices

8.1 Appendix A – Main School Budget Balances Maintained Primary Schools

8.2 Appendix B – Main School Budget Balances Maintained Other Schools

## School Balances 2022/23

### Appendix A

	Main School Budget Balance				Inc/(Dec)	2023/24	Forecast Inc/(Dec)
	2019/20	2020/21	2021/22	2022/23			
	£	£	£	£			
<b>Primary Schools</b>							
Aldermaston Church of England Primary School	29,263	72,607	94,133	76,480	(17,653)	22,390	(54,090)
Basildon Church of England Primary School	(6,040)	(3,831)	(23,004)	(9,986)	13,018		9,986
Beedon Church of England (Controlled) Primary School	19,149	28,605	49,431	67,618	18,188	51,710	(15,908)
Beenham Primary School	(33,847)	(363)	20,936	(31,015)	(51,951)	(3,090)	27,925
Birch Copse Primary School	501	18,018	26,569	60,025	33,457	2,510	(57,515)
Bradfield Church of England Primary School	(1,779)	11,100	12,596	15,476	2,880	(23,380)	(38,856)
Brightwalton Church of England Aided Primary School	33,336	17,760	42,967	35,015	(7,953)	40,100	5,085
Brimpton Church of England Primary School	15,396	21,845	11,308	(30,834)	(42,142)	(21,200)	9,634
Bucklebury Church of England Primary School	(20,418)	22,471	2,712	(18,734)	(21,446)	18,700	37,434
Burghfield St Mary's Church of England Primary School	34,627	40,061	43,292	46,588	3,296	26,470	(20,118)
Calcot Schools Federation	116,363	151,376	220,266	198,116	(22,150)	107,280	(90,836)
Chaddleworth Shefford Federation Cof E Primary School	47,900	59,199	80,762	87,012	6,251	64,790	(22,222)
Chieveley Primary School	31,702	49,504	59,104	75,856	16,752	76,020	164
Cold Ash St Mark's Church of England Primary School	11,915	12,464	17,698	879	(16,819)	1,290	411
Compton Church of England Primary School	(26,608)	59,055	68,759	99,784	31,025	66,300	(33,484)
Curridge Primary School	36,595	60,163	82,835	53,622	(29,213)	28,430	(25,192)
Downsway Primary School	25,049	54,571	26,948	31,417	4,468	0	(31,417)
Enborne Church of England Primary School	2,446	15,184	3,574	0	(3,574)	5,330	5,330
Englefield Church of England Primary School	48,436	73,497	70,244	60,450	(9,794)	18,020	(42,430)
Falkland Primary School	166,124	273,962	329,663	188,834	(140,829)	23,520	(165,314)
Garland Junior School	41,281	53,059	35,046	68,246	33,200	118,400	50,154
Hampstead Norreys & The Ilsleys	(3,825)	10,311	12,493	68,065	55,572	75,830	7,765
Hermitage Primary School	26,971	19,019	(7,151)	1,911	9,063	14,070	12,159
Hungerford Primary School	103,085	87,029	106,570	111,060	4,490	103,050	(8,010)
Inkpen Primary School	15,767	8,819	(17,964)	5,782	23,747	28,650	22,868
John Rankin Schools Federation	298,129	387,427	445,104	414,775	(30,330)	115,520	(299,255)
Kennet Valley Primary School	25,522	48,726	82,901	50,592	(32,309)	(29,670)	(80,262)
Kintbury St Mary's Church of England Primary School	47,570	30,085	18,523	56,700	38,177	59,330	2,630
Long Lane Primary School	26,597	13,849	10,279	(76,173)	(86,451)	(48,390)	27,783
Mortimer Federation	63,176	35,100	49,510	63,658	14,148	2,320	(61,338)
Mrs Bland's Infant School	(32,526)	(12,613)	98,099	121,064	22,965	6,760	(114,304)
Pangbourne Primary School	19,379	15,341	3,804	520	(3,284)	(47,760)	(48,280)
Parsons Down Schools Federation	58,879	88,012	101,146	218,432	117,286	153,730	(64,702)
Purley Church of England Infant School	40,562	54,329	64,326	74,704	10,378	25,860	(48,844)
Robert Sandilands Primary School and Nursery	125,878	177,063	170,993	146,824	(24,168)	107,970	(38,854)
Shaw-cum-Donnington Church of England Primary School	25,140	5,407	4,973	16,737	11,763	780	(15,957)
Springfield Primary School	81,296	154,633	274,906	352,615	77,708	274,250	(78,365)
Spurcroft Primary School	103,681	(40,624)	(79,302)	(138,281)	(58,979)	(187,330)	(49,049)
St Finian's Catholic Primary School	(40,599)	(20,657)	0	(33,935)	(33,935)	(85,990)	(52,055)
St John the Evangelist Cof E Infant and Nursery School	487	27,893	22,669	15,263	(7,406)		(15,263)
St Joseph's Catholic Primary School	7,606	11,678	(7,173)	(85,585)	(78,412)	(69,500)	16,085
St Nicolas Church of England Junior School	45,825	38,218	51,614	(4,049)	(55,662)	(54,550)	(50,501)
St Paul's Catholic Primary School	93,651	181,504	228,677	196,548	(32,130)	31,790	(164,758)
Streatley Church of England Voluntary Controlled School	32,757	31,501	13,960	19,451	5,491	14,220	(5,231)
Sulhamstead and Ufton Nerve CofE VA Primary School	10,525	13,630	16,993	28,714	11,721	29,600	886
Thatcham Park Church of England Primary School	41,932	81,345	150,148	111,216	(38,932)	250	(110,966)
The Kite Federation	6,467	59,369	(37,097)	73,182	110,279	23,480	(49,702)
The Willows Primary School	154,239	138,622	232,354	129,060	(103,294)	100,730	(28,330)
The Winchcombe School	95,590	40,408	21,573	31,821	10,249	20,700	(11,121)
Theale Church of England Primary School	5,747	38,018	37,384	8,626	(28,758)	0	(8,626)
Westwood Farm Schools Federation	6,502	62,307	44,253	77,699	33,445	24,630	(53,069)
Woolhampton Church of England Primary School	1,588	13,505	23,094	39,782	16,688	18,540	(21,242)
Yattendon Church of England Primary School	18,877	27,037	22,423	14,086	(8,337)	16,390	2,304
<b>Total Primary Schools</b>	<b>2,077,868</b>	<b>2,916,597</b>	<b>3,435,921</b>	<b>3,185,714</b>	<b>(250,207)</b>	<b>1,348,850</b>	<b>(1,836,864)</b>

## School Balances 2022/23

### Appendix B

Main School Budget Balance				Inc/(Dec)	2023/24	Forecast Inc/(Dec)
2019/20	2020/21	2021/22	2022/23			
£	£	£	£	£	£	£

#### Nursery Schools

Hungerford Nursery School Centre for Children and Families	43,514	48,209	42,439	12,082	(30,358)	6,140	(5,942)
Victoria Park Nursery School	118,983	119,985	98,679	72,277	(26,402)	67,370	(4,907)
<b>Total Nursery Schools</b>	<b>162,498</b>	<b>168,193</b>	<b>141,119</b>	<b>84,359</b>	<b>(56,760)</b>	<b>73,510</b>	<b>(10,849)</b>

Main School Budget Balance				Inc/(Dec)	2023/24	Forecast Inc/(Dec)
2019/20	2020/21	2021/22	2022/23			
£	£	£	£	£	£	£

#### Secondary Schools

The Downs School	30,622	151,869	662,609	1,211,610	549,001	865,690	(345,920)
Little Heath School	340,875	644,072	607,454	603,436	(4,018)	608,300	4,864
The Willink School	95,498	581,741	707,494	678,716	(28,778)	600,340	(78,376)
<b>Total Secondary Schools</b>	<b>466,994</b>	<b>1,377,682</b>	<b>1,977,557</b>	<b>2,493,762</b>	<b>516,205</b>	<b>2,074,330</b>	<b>(419,432)</b>

#### Special Schools

Brookfields Special School	425,991	879,012	2,027,795	3,445,943	1,418,147	1,993,750	(1,452,193)
The Castle School	366,436	527,828	749,418	1,147,535	398,118	267,350	(880,185)
<b>Total Special Schools</b>	<b>792,427</b>	<b>1,406,840</b>	<b>2,777,213</b>	<b>4,593,478</b>	<b>1,816,265</b>	<b>2,261,100</b>	<b>(2,332,378)</b>

#### Pupil Referral Units

iCollege Alternative Provision	106,385	352,757	423,079	413,937	(9,142)	9,580	(404,357)
<b>Total PRUs</b>	<b>106,385</b>	<b>352,757</b>	<b>423,079</b>	<b>413,937</b>	<b>(9,142)</b>	<b>9,580</b>	<b>(404,357)</b>

<b>Total for all Schools</b>	<b>3,606,172</b>	<b>6,222,070</b>	<b>8,754,889</b>	<b>10,771,250</b>	<b>2,016,361</b>	<b>5,767,370</b>	<b>(5,003,880)</b>
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