

## School Balances 2023/24

<b>Report being considered by:</b>	Schools' Forum on 17 <sup>th</sup> June 2024		
<b>Report Author:</b>	Melanie Ellis		
<b>Item for:</b>	Information	<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 2023/24.
- 3.2 The Scheme for Financing Schools 2023/24 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." Individual schools with excessive balances may be required to provide further information on a School Balance Statement, to be reviewed by the Heads Funding Group. Clawback of balances in excess of 10% of the budget share (subject to leaving the schools with a minimum balance of £50,000) is to be introduced on balances at 31.03.25.

### 4. Overview of School Balances as at 31<sup>st</sup> March 2024

- 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		Increase/(Decrease)	
	March 2023	March 2024	£'000	%
<b>Total Balances Summary</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>%</b>
Nursery Schools	170	238	68	39.7%
Primary Schools	4,747	4,146	(601)	(12.7%)
Secondary Schools	3,327	3,383	56	1.7%
Special Schools	5,005	4,998	(7)	(0.1%)
Pupil Referral Units	458	590	132	28.9%
<b>Total for all Schools</b>	<b>13,708</b>	<b>13,355</b>	<b>(352)</b>	<b>(2.6%)</b>

- 4.2 The school balances (revenue and capital) at 31st March 2024 total £13.4m, a decrease of £0.4m from 2022/23. Primary school balances and those of the Special Schools have decreased, with the balances in Nursery, Secondary and PRUs increasing year on year.

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

2023/24 Balances by type of fund	Main School Budget	Pupil Premium	Sports Fund	Resource Units	Revenue Total	Community (Before & After school clubs)	Capital	Total Balances
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Nursery Schools	158	0	0	0	158	3	77	238
Primary Schools	2,802	142	149	42	3,135	343	668	4,146
Secondary Schools	3,001	0	0	0	3,001	0	382	3,383
Special Schools	4,652	175	33	0	4,860	10	128	4,998
Pupil Referral Units	552	0	8	0	560	0	30	590
<b>Total for all Schools</b>	<b>11,164</b>	<b>318</b>	<b>189</b>	<b>42</b>	<b>11,713</b>	<b>356</b>	<b>1,286</b>	<b>13,355</b>
2022/23 Balance	10,771	351	202	(14)	11,310	224	2,174	13,708
Increase/(Decrease)	393	(33)	(12)	56	404	132	(888)	(352)
%	3.6%	(9.5%)	(6.1%)	393.8%	3.6%	59.1%	(40.9%)	(2.6%)

4.4 In addition to £11.7m being held in revenue balances, £356k is held in before and after school club funds and £1.3m in capital balances.

- (1) Of the revenue balances, £318k is unspent pupil premium grant (though note that not all schools account for this separately and include within the main school budget), and £189k is unspent sports premium grant. All unspent sports funding must be spent by the end of this academic year (2023/24).
- (2) The £356k balance in the before and after school clubs is an increase on 2022/23 and builds upon the increase in the previous year.
- (3) Capital balances have reduced significantly. 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 carried this forward into 2023/24 and this additional funding has now been spent.

4.5 Table 3 summarises the main school balances.

Main School Balances	As at 31st March 2023	As at 31st March 2024	Inc/(Dec)	Balance as a % of funding
	£'000	£'000	£'000	
Nursery Schools	84	158	74	12%
Primary Schools	3,186	2,802	(384)	4%
Secondary Schools	2,494	3,001	507	11%
Special Schools	4,593	4,652	58	35%
Pupil Referral Units	414	552	138	16%
<b>Total for all Schools</b>	<b>10,771</b>	<b>11,164</b>	<b>393</b>	<b>10%</b>

- (1) Primary school balances have decreased for a second year in a row. The balance of £2,802k represents 4% of the main school funding. 25 primary schools have seen an increase in balances (£768k), and 27 a decrease (£1152k). A detailed breakdown per school is shown in Appendix A.
- (2) All three maintained secondary schools have an increased balance in 2023/24 (£507k). Appendix B provides details of these.

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- (3) The special schools main school balances have increased overall by £58k to £4.7m. However, Castle School balance has reduced by £300k so the increase overall is due to Brookfields balance increasing by £358k. Please see Appendix B for the breakdown by school.
- (4) The nursery school balance has increased although Hungerford Nursery has reported a further reduction to their balance. Appendix B provides details of the two balances.

## 5. Schools with Significant Surpluses

- 5.1 The Schools' Forum has agreed to reintroduce the claw back scheme for schools with excess surplus balances at 31.03.25. Information on high surplus balances is to be reported for 2023/24. Table 4 shows those schools with a main school surplus balance greater than 10% of their funding in 2023/24.

<b>TABLE 4 Main School Surplus Balances</b>	<b>As at 31st March 2023</b>	<b>As at 31st March 2024</b>	<b>Percentage of Funding %</b>	<b>Balance in excess of 10%</b>
<u>Nursery</u>				
Victoria Park Nursery	72,277	149,760	20%	74,431
<u>Primary</u>				
Beedon Primary	67,618	65,718	15%	22,949
Chaddleworth & Shefford Fed	87,012	86,479	12%	11,382
Curridge Primary	53,622	75,025	12%	12,833
Garland Junior	68,246	171,928	13%	44,333
John Rankin Schools Fed	414,775	503,665	16%	196,009
Parsons Down Federation	218,432	288,513	17%	114,134
Springfield Primary	352,615	400,089	23%	228,067
<u>Secondary</u>				
The Downs	1,211,610	1,467,308	17%	603,791
<u>Special</u>				
Brookfields Special School	3,445,943	3,804,042	51%	3,054,548
The Castle School	1,147,535	847,633	15%	268,564
<u>Pupil Referral Units</u>				
icollege	413,937	551,982	16%	204,890

All of the schools in the table above, with the exception of Curridge and Garland, also held a balance greater than 10% at 31.03.23

## 6. Conclusion

- 6.1 School reserves had been increasing overall year on year since 2017/18, when the reserves were £3.7m. The reduction reported for 2023/24 is the first, therefore, for a number of years and has been driven primarily by the decrease in the capital balances held by schools.

However, primary school main school balances have decreased for a second year in a row. The balance represents 4% of the main school funding. Given the continued combination of reduced pupil numbers, a reported growing number of children presenting with additional needs who are creating increasing budgetary pressure in schools and the removal of

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additional funding to support education recovery, the primary school balances are forecast to continue to reduce in the coming year.

### 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 2023/24

Appendix A	Main School Budget Balance				Inc/Dec
	2020/21	2021/22	2022/23	2023/24	
	£	£	£	£	£
<b>Primary Schools</b>					
Aldermaston Church of England Primary School	72,607	94,133	76,480	2,263	(74,217)
Basildon Church of England Primary School	(3,831)	(23,004)	(9,986)	29,151	39,136
Beedon Church of England (Controlled) Primary School	28,605	49,431	67,618	65,718	(1,901)
Beenham Primary School	(363)	20,936	(31,015)	(9,894)	21,121
Birch Copse Primary School	18,018	26,569	60,025	18,642	(41,383)
Bradfield Church of England Primary School	11,100	12,596	15,476	9,246	(6,230)
Brightwalton Church of England Aided Primary School	17,760	42,967	35,015	48,594	13,579
Brimpton Church of England Primary School	21,845	11,308	(30,834)	(14,162)	16,672
Bucklebury Church of England Primary School	22,471	2,712	(18,734)	21,238	39,973
Burghfield St Mary's Church of England Primary School	40,061	43,292	46,588	77,028	30,440
Calcot Schools Federation	151,376	220,266	198,116	175,182	(22,935)
Chaddleworth Shefford Federation Cof E Primary School	59,199	80,762	87,012	86,479	(533)
Chieveley Primary School	49,504	59,104	75,856	90,251	14,395
Cold Ash St Mark's Church of England Primary School	12,464	17,698	879	6,137	5,258
Compton Church of England Primary School	59,055	68,759	99,784	89,873	(9,911)
Curridge Primary School	60,163	82,835	53,622	75,025	21,403
Downsway Primary School	54,571	26,948	31,417	52,020	20,603
Enborne Church of England Primary School	15,184	3,574	0	(32,598)	(32,598)
Einglefield Church of England Primary School	73,497	70,244	60,450	42,075	(18,374)
Falkland Primary School	273,962	329,663	188,834	105,890	(82,944)
Garland Junior School	53,059	35,046	68,246	171,928	103,682
Hampstead Norreys & The Ilsleys	10,311	12,493	68,065	95,029	26,965
Hermitage Primary School	19,019	(7,151)	1,911	(13,311)	(15,222)
Hungerford Primary School	87,029	106,570	111,060	159,448	48,388
Inkpen Primary School	8,819	(17,964)	5,782	36,075	30,293
John Rankin Schools Federation	387,427	445,104	414,775	503,665	88,891
Kennet Valley Primary School	48,726	82,901	50,592	3,875	(46,717)
Kintbury St Mary's Church of England Primary School	30,085	18,523	56,700	59,209	2,508
Long Lane Primary School	13,849	10,279	(76,173)	(29,745)	46,427
Mortimer Federation	35,100	49,510	63,658	82,899	19,241
Mrs Bland's Infant School	(12,613)	98,099	121,064	11,704	(109,360)
Pangbourne Primary School	15,341	3,804	520	(77,778)	(78,298)
Parsons Down Schools Federation	88,012	101,146	218,432	288,513	70,081
Purley Church of England Infant School	54,329	64,326	74,704	45,390	(29,314)
Robert Sandilands Primary School and Nursery	177,063	170,993	146,824	127,157	(19,668)
Shaw-cum-Donnington Church of England Primary School	5,407	4,973	16,737	8,253	(8,484)
Springfield Primary School	154,633	274,906	352,615	400,089	47,475
Spurcroft Primary School	(40,624)	(79,302)	(138,281)	(199,639)	(61,358)
St Finian's Catholic Primary School	(20,657)	0	(33,935)	(87,161)	(53,226)
St John & St Nics Federation	66,111	74,283	11,214	(47,172)	(58,387)
St Joseph's Catholic Primary School	11,678	(7,173)	(85,585)	(158,621)	(73,036)
St Paul's Catholic Primary School	181,504	228,677	196,548	104,347	(92,201)
Streatley Church of England Voluntary Controlled School	31,501	13,960	19,451	29,266	9,815
Sulhamstead and Upton Nervet CofE VA Primary School	13,630	16,993	28,714	45,908	17,193
Thatcham Park Church of England Primary School	81,345	150,148	111,216	111,581	364
The Kite Federation	59,369	(37,097)	73,182	58,193	(14,988)
The Willows Primary School	138,622	232,354	129,060	47,375	(81,685)
The Winchcombe School	40,408	21,573	31,821	57,886	26,065
Theale Church of England Primary School	38,018	37,384	8,626	(39,994)	(48,620)
Westwood Farm Schools Federation	62,307	44,253	77,699	47,080	(30,618)
Woolhampton Church of England Primary School	13,505	23,094	39,782	(133)	(39,915)
Yattendon Church of England Primary School	27,037	22,423	14,086	22,545	8,460
<b>Total Primary Schools</b>	<b>2,916,597</b>	<b>3,435,921</b>	<b>3,185,714</b>	<b>2,802,018</b>	<b>(383,697)</b>

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Appendix B

Main School Budget Balance				Inc/Dec
2020/21	2021/22	2022/23	2023/24	
£	£	£	£	£

### Nursery Schools

Hungerford Nursery School Centre for Children and Families	48,209	42,439	12,082	8,319	(3,763)
Victoria Park Nursery School	119,985	98,679	72,277	149,760	77,483
<b>Total Nursery Schools</b>	<b>168,193</b>	<b>141,119</b>	<b>84,359</b>	<b>158,079</b>	<b>73,720</b>

Main School Budget Balance				Inc/Dec
2020/21	2021/22	2022/23	2023/24	

### Secondary Schools

The Downs School	151,869	662,609	1,211,610	1,467,308	255,698
Little Heath School	644,072	607,454	603,436	716,598	113,163
The Willink School	581,741	707,494	678,716	816,683	137,967
<b>Total Secondary Schools</b>	<b>1,377,682</b>	<b>1,977,557</b>	<b>2,493,762</b>	<b>3,000,590</b>	<b>506,827</b>

### Special Schools

Brookfields Special School	879,012	2,027,795	3,445,943	3,804,042	358,100
The Castle School	527,828	749,418	1,147,535	847,633	(299,903)
<b>Total Special Schools</b>	<b>1,406,840</b>	<b>2,777,213</b>	<b>4,593,478</b>	<b>4,651,675</b>	<b>58,197</b>

### Pupil Referral Units

iCollege Alternative Provision	352,757	423,079	413,937	551,982	138,045
<b>Total PRUs</b>	<b>352,757</b>	<b>423,079</b>	<b>413,937</b>	<b>551,982</b>	<b>138,045</b>

<b>Total for all Schools</b>	<b>6,222,070</b>	<b>8,754,889</b>	<b>10,771,250</b>	<b>11,164,344</b>	<b>393,093</b>
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