
School Balances 2025/26

Report being considered by: Schools' Forum
Date of Meeting: 15 June 2026
Report Author: Kirsty Bray
Item for: Discussion/Comment **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.

Is the Schools' Forum required to make a decision as part of this report or subsequent versions due to be considered later in the meeting cycle?	
Yes: <input type="checkbox"/>	No: <input checked="" type="checkbox"/>

3. Introduction and Background

3.1 This report provides an overview of school balances at the end of 2025/26. The Scheme for Financing Schools 2025 (issue 16) para 7.2 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 and planned balance for the previous three years and any other data deemed to be of relevance.

Individual schools with excessive balances should provide further information on a School Balance Statement, to be reviewed by the Heads Funding Group to ensure information surrounding commitments is justified and reasonable. Any uncommitted balance and anything in the statement that it is deemed should be covered by future budgets rather than balances, could be subject to clawback.

The maximum that could be clawed back each year is the amount of school balance in excess of 10% of their budget share, subject to leaving the schools with a minimum balance of £50,000, The actual amount of clawback will be recommended by the Heads Funding Group to the Schools Forum.

3.2 The calculations will be made on balances as at 31 March 2026.

4. Overview of School Balances as at 31 March 2026

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 31 March 2025	As at 31 March 2026	Increase/(Decrease)	
Total Balances Summary	£'000	£'000	£'000	%
Nursery Schools	280	372	92	32.8%
Primary Schools	3,532	2,810	(721)	(20.4%)
Secondary Schools	2,822	2,923	102	3.6%
Special Schools	842	1,261	419	49.8%
Pupil Referral Units	563	270	(293)	(52.1%)
Total for all Schools	8,039	7,637	(402)	(5.0%)

	As at 31 March 2025	As at 31 March 2026	Increase/(Decrease)	
Split of Balances	£'000	£'000	£'000	%
Surplus	8,895	9,086	192	2.2%
Deficit	(856)	(1,450)	(594)	69.3%
Total for all Schools	8,039	7,637	(402)	(5.0%)

4.2 The school balances (revenue and capital) as at 31 March 2025 total £7.6m, a decrease of £0.4m from 2024/25. Primary schools and PRU's have seen a decrease, whilst nursery, secondary and special schools have all seen increased YE balances.

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

TABLE 2	Main School Budget	Pupil Premium	Revenue Sports Fund	Resource Units	Revenue Total	Community (Before & After school clubs)	Capital	Total Balances
2025/26 Balances by type of fund	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Nursery Schools	365	0	0	0	365	0	7	372
Primary Schools	986	180	72	163	1,401	610	800	2,810
Secondary Schools	2,526	0	0	0	2,526	0	398	2,923
Special Schools	1,215	17	0	0	1,232	0	29	1,261
Pupil Referral Units	223	0	4	0	228	0	42	270
Total for all Schools	5,314	198	77	163	5,752	610	1,276	7,637
2024/25 Balance	5,865	170	191	141	6,367	555	1,116	8,039
Increase/(Decrease)	(551)	28	(115)	22	(616)	55	159	(402)
%	(9.4%)	16.2%	(60.0%)	(15.6%)	(9.7%)	9.8%	14.3%	(5.0%)

4.4 In addition to the £5.75m being held in revenue balances, £610k is held in extended day funds and £1.27m in capital balances.

- (1) Of the revenue balances, £198k is unspent pupil premium grant (though note that not all schools account for this separately and include within the main school budget), and £77k is unspent sports premium grant. All unspent sports funding must be spent by the end of this academic year (July 2026).

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- (2) The £610k balance in the before and after school clubs is an increase on 2024/25 and builds upon the increase in the previous year.

4.5 Table 3 summaries the main school balances:

TABLE 3 Main School Balances	As at 31	As at 31	Inc/(Dec)	Balance as a % of funding
	March 2025	March 2026		
	£'000	£'000	£'000	
Nursery Schools	278	365	87	22%
Primary Schools	1,989	986	(1,003)	1%
Secondary Schools	2,299	2,526	226	9%
Special Schools	777	1,215	438	23%
Pupil Referral Units	522	223	(299)	6%
Total for all Schools	5,865	5,314	(551)	5%

- (1) Primary school balances have decreased for a third year in a row. The balance of £986k represents 1% of the main school funding. 26 primary schools have seen an increase in balances (£737k), and 25 a decrease (£1740k). A detailed breakdown per school is shown in Appendix A.
- (2) One of the maintained secondary schools has a decreased balance in 2025/26 of £47k. Two of the maintained secondary schools have seen an increase in their balance (£273k). Appendix B provides details of these.
- (3) The maintained special schools main school balance has increased by £438k. Please see Appendix B for the breakdown.
- (4) The nursery school balances have increased by £87k as shown in Appendix B.

5. Schools with Significant Surpluses

- 5.1 The Schools' Forum agreed to reintroduce the claw back scheme for schools with excess surplus balances as at 31 March 2026. Information on high surplus balances is to be reported for 2025/26. Table 4 shows those schools with a main school surplus balance greater than 10% of their funding in 2025/26.
- 5.2 All of the schools in the table above, with the exception of The Castle, also held a balance greater than 10% as at 31 March 2025.
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TABLE 4 Main School Surplus Balances	As at 31 March 2025	As at 31 March 2026	School Budget Share 2025/26	Percentage of Funding %	Balance in excess of 10%
<u>Nursery</u>					
Hungerford Nursery School	116,824	164,574	927,316	18%	-71,842
Victoria Park Nursery	160,976	200,345	942,238	21%	-106,121
<u>Primary</u>					
Beedon Primary	76,597	79,302	374,187	21%	-29,302
Beenham Primary	55,902	60,094	512,876	12%	-8,806
<u>Special</u>					
Castle	522,347	848,373	6,098,472	14%	-238,526
Total for all Schools					-454,596

5.3 The above significant surpluses will be subject to clawback upon decision of Schools Forum.

6. Conclusion

6.1 School reserves had been increasing overall year on year since 2017/18, when the reserves were £3.7m.

6.2 Primary school main school balances have decreased for a third year in a row. The balance represents 1% 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 additional funding to support education recovery, the primary school balances are forecast to continue to reduce in the coming year.

6.3 Schools with surplus balances have been contacted in relation to the clawback of surplus funds.

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 2025/26

Appendix A

	Main School Budget Balance					Inc/Dec
	2021/22	2022/23	2023/24	2024/25	2025/26	
	£	£	£	£	£	£
Primary Schools						
Aldermaston Church of England Primary School	94,133	76,480	2,263	(47,526)	36,180	83,706
Basildon Church of England Primary School	(23,004)	(9,986)	29,151	43,242	76,265	33,023
Beedon Church of England (Controlled) Primary School	49,431	67,618	65,718	76,597	79,302	2,705
Beenham Primary School	20,936	(31,015)	(9,894)	55,902	60,094	4,191
Birch Copse Primary School	26,569	60,025	18,642	12,764	45,681	32,918
Bradfield Church of England Primary School	12,596	15,476	9,246	25,397	1,854	(23,543)
Brightwalton Church of England Aided Primary School	42,967	35,015	48,594	34,758	(24,731)	(59,489)
Brimpton Church of England Primary School	11,308	(30,834)	(14,162)	(24,864)	(4,662)	20,202
Bucklebury Church of England Primary School	2,712	(18,734)	21,238	(3,790)	(31,144)	(27,354)
Burghfield St Mary's Church of England Primary School	43,292	46,588	77,028	59,912	77,781	17,868
Calcot Schools Federation	220,266	198,116	175,182	97,697	22,716	(74,981)
Chaddleworth Shefford Federation Cof E Primary School	80,762	87,012	86,479	69,297	70,580	1,284
Chieveley Primary School	59,104	75,856	90,251	52,760	(64,877)	(117,637)
Cold Ash St Mark's Church of England Primary School	17,698	879	6,137	10,837	14,026	3,189
Compton Church of England Primary School	68,759	99,784	89,873	270,709	96,208	(174,501)
Curridge Primary School	82,835	53,622	75,025	20,193	24,663	4,470
Downsway Primary School	26,948	31,417	52,020	76,987	94,236	17,249
Enborne Church of England Primary School	3,574	0	(32,598)	(14,048)	5,205	19,253
Eglefield Church of England Primary School	70,244	60,450	42,075	14,279	24,881	10,602
Falkland Primary School	329,663	188,834	105,890	86,137	127,408	41,271
Garland Junior School					0	0
Hampstead Norreys & The Ilsleys	12,493	68,065	95,029	112,005	48,825	(63,180)
Hermitage Primary School	(7,151)	1,911	(13,311)	(40,499)	(190,567)	(150,069)
Hungerford Primary School	106,570	111,060	159,448	155,356	148,376	(6,981)
Inkpen Primary School	(17,964)	5,782	36,075	62,366	36,823	(25,542)
John Rankin Schools Federation	445,104	414,775	503,665	362,211	223,118	(139,093)
Kennet Valley Primary School	82,901	50,592	3,875	1,800	(30,519)	(32,319)
Kintbury St Mary's Church of England Primary School	18,523	56,700	59,209	71,433	98,504	27,071
Long Lane Primary School	10,279	(76,173)	(29,745)	31,672	84,634	52,961
Mortimer Federation	49,510	63,658	82,899	56,620	39,248	(17,372)
Mrs Bland's Infant School					0	0
Pangbourne Primary School	3,804	520	(77,778)	(88,050)	(111,155)	(23,104)
The Burghfield Common Federation	133,145	189,310	183,632	13,171	(134,301)	(147,472)
Parsons Down Schools Federation	101,146	218,432	288,513	196,812	95,194	(101,618)
Purley Church of England Infant School	64,326	74,704	45,390	14,829	(24,456)	(39,284)
Robert Sandilands Primary School and Nursery	170,993	146,824	127,157	127,038	127,939	900
Shaw-cum-Donnington Church of England Primary School	4,973	16,737	8,253	12,582	19,691	7,109
Springfield Primary School	274,906	352,615	400,089	259,723	145,664	(114,060)
Spurcroft Primary School	(79,302)	(138,281)	(199,639)	(154,340)	(130,215)	24,125
St Finian's Catholic Primary School	0	(33,935)	(87,161)	(75,444)	(62,952)	12,493
St John & St Nics Federation	74,283	11,214	(47,172)	58,895	122,919	64,023
St Joseph's Catholic Primary School	(7,173)	(85,585)	(158,621)	(182,853)	(175,149)	7,704
St Paul's Catholic Primary School	228,677	196,548	104,347	14,776	190	(14,586)
Streatley Church of England Voluntary Controlled School	13,960	19,451	29,266	52,757	51,123	(1,635)
Sulhamstead and Ufton Nervet CofE VA Primary School	16,993	28,714	45,908	52,159	68,706	16,547
Thatcham Park Church of England Primary School	150,148	111,216	111,581	95,106	19,793	(75,313)
The Kite Federation	(37,097)	73,182	58,193	(91,131)	(260,929)	(169,798)
The Willows Primary School	232,354	129,060	47,375	33,387	101,700	68,313
The Wincombe School	21,573	31,821	57,886	60,543	5,477	(55,066)
Theale Church of England Primary School	37,384	8,626	(39,994)	(234,747)	(101,947)	132,800
Westwood Farm Schools Federation	44,253	77,699	47,080	100,749	24,120	(76,630)
Woolhampton Church of England Primary School	23,094	39,782	(133)	(38,500)	(7,275)	31,225
Yattendon Church of England Primary School	22,423	14,086	22,545	31,247	21,695	(9,552)
Total Primary Schools	3,435,921	3,185,714	2,802,018	1,988,913	985,937	(1,002,976)

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Appendix B

	Main School Budget Balance					Inc/Dec
	2021/22	2022/23	2023/24	2024/25	2025/26	
	£	£	£	£	£	£
Nursery Schools						
Hungerford Nursery School	42,439	12,082	8,319	116,824	164,574	47,750
Victoria Park Nursery School	98,679	72,277	149,760	160,976	200,345	39,368
Total Nursery Schools	141,119	84,359	158,079	277,800	364,918	87,118
Secondary Schools						
The Downs School	662,609	1,211,610	1,467,308	889,694	842,818	(46,876)
Little Heath School	607,454	603,436	716,598	851,603	1,075,064	223,461
The Willink School	707,494	678,716	816,683	557,859	607,670	49,810
Total Secondary Schools	1,977,557	2,493,762	3,000,590	2,299,156	2,525,552	226,396
Special Schools						
The Castle School	749,418	1,147,535	847,633	776,823	848,373	71,549
Total Special Schools	749,418	1,147,535	847,633	776,823	848,373	71,549
Pupil Referral Units						
iCollege Alternative Provision	423,079	413,937	551,982	522,347	223,412	(298,935)
Total PRUs	423,079	413,937	551,982	522,347	223,412	(298,935)
Total for all Schools	6,727,094	7,325,308	7,360,301	5,865,040	4,948,192	(916,848)