

Financial Template

Table 1	Column 1	Column 2	Column 3	Column 4
Row 1	Current revenue costs for school proposed for closure			
Row 2	Name of School	Costs for full financial year (projected annual costs)	Additional financial impact on receiving school [Aucherless or Rayne North]	Annual recurring savings (column 2 minus column 3)
Row 2	Fisherford Primary School			
Row 3	School costs			
Row 4	<i>Employee costs - note 1</i>			
Row 5	teaching staff	91,500		91,500
Row 6	support staff	41,900		41,900
Row 7	teaching staff training (CPD etc)	1,100		1,100
Row 8	support staff training			
Row 9	Supply costs - note 2	2,100		2,100
Row 10	Building costs:			
Row 11	property insurance			
Row 12	non domestic rates			
Row 13	water & sewerage charges	345		345
Row 14	energy costs	7,590		7,590
Row 15	cleaning (contract or inhouse)	7,475		7,475
Row 16	building repair & maintenance	2,070		2,070
Row 17	grounds maintenance	345		345
Row 18	facilities management costs - note 6			
Row 19	revenue costs arising from capital			
Row 20	other	345		345
Row 21	School operational costs:			
Row 22	learning materials	2,725		2,725
Row 23	catering (contract or inhouse)	7,700		7,700
Row 24	SQA costs			
Row 25	other school operational costs (e.g. licences)	690		690
Row 26	Transport costs: note 3			
Row 27	home to school	40,020	20,930	19,090
Row 28	other pupil transport costs			
Row 29	staff travel	115		115
Row 30	SCHOOL COSTS SUB-TOTAL	206,020	20,930	185,090
Row 31	Income:			
Row 32	Sale of meals	-1,035		-1,035
Row 33	Lets			
Row 34	External care provider			
Row 35	Other			
Row 36	SCHOOL INCOME SUB-TOTAL	-1,035		-1,035
Row 37	TOTAL COSTS MINUS INCOME FOR SCHOOL			
Row 38		204,985	20,930	184,055
Row 39	UNIT COST PER PUPIL PER YEAR			
Row 40		68,328		
Row 41	Assumed number of pupils			
Row 42		3		

Table 2	Column 5	Column 6	Column 7
Capital costs		School proposed for closure	Receiving school
Capital Life Cycle cost - note 7		104,447	
Third party contributions to capital costs			

Table 3	Annual Property costs incurred (moth-balling) until disposal	
property insurance		
non domestic rates		2,400
water & sewerage charges		180
energy costs		12,800
cleaning (contract or inhouse)		5,900
security costs		
building repair & maintenance		
grounds maintenance		504
facilities management costs		
other		
TOTAL ANNUAL COST UNTIL DISPOSAL		21,784

Table 4	Non-recurring revenue costs	
TOTAL NON-RECURRING REVENUE COSTS		

Table 5	Impact on GAE - note 5	
GAE IMPACT		6,000

Notes

1. The total costs incurred for teaching staff (row 5) and support staff (row 6) are required to be included. Column 2 should include the current costs for a full financial year for the school proposed for closure, and column 3 should include the *additional* cost to the receiving school as a result of staff transferring.

For teaching staff, this should include regular teachers, itinerant teachers, learning support teaching staff and special education (ASN) staff.

Itinerant teaching staff includes central support services such as English as additional language support, hearing, visually impaired services, educational psychology services.

For support staff, this should include classroom assistants, administration staff and janitorial staff.

For all staff the costs entered should include salary, NI and pension costs.

If the school proposed for closure has less than 3 staff members, then the cumulative staff costs only should be given in row 5 (for both teaching and support staff), so as to avoid possible disclosure of individual salaries.

Training costs should be identified separately in rows 7 and 8.

2. Supply costs to cover teaching and support staff. This may be held in a central budget, be devolved or shared across the budgets.

3. 'Home to school' pupil transport costs should include those school transport costs incurred in accordance with Council policy. 'Other pupil transport costs' will cover costs incurred for the transport of pupils for activities such as swimming etc

4. Row 30 of column 3 should include the additional transport costs related to the increased home to school transport arrangements that are put in place in accordance with Council policy. This figure is therefore likely to be considerably higher than current costs.

5. This table is to capture the impact on the revenue support grant as a result of changes to GAE. Impact on GAE should consider the issues covered in the GAE section of the guidance document that accompany this template.

6. Facilities management costs will include costs related to caretaking, janitorial and security.

7. The capital costs for the receiving school should be taken across the life cycle of the school in line with the life expectancy of that school. The capital costs for the school proposed for closure should be taken across the same life cycle period.