

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 [Rhynie & Kennethmont] | Annual recurring savings (column 2 minus column 3) |
| Row 2 | Clatt Primary School | | | |
| Row 3 | School costs | | | |
| Row 4 | Employee costs - note 1 | | | |
| Row 5 | teaching staff | 149,700 | | 149,700 |
| Row 6 | support staff | 34,700 | | 34,700 |
| Row 7 | teaching staff training (CPD etc) | 1,100 | | 1,100 |
| Row 8 | support staff training | | | |
| Row 9 | Supply costs - note 2 | 3,000 | | 3,000 |
| Row 10 | Building costs: | | | |
| Row 11 | property insurance | | | |
| Row 12 | non domestic rates | | | |
| Row 13 | water & sewerage charges | 880 | | 880 |
| Row 14 | energy costs | 9,900 | | 9,900 |
| Row 15 | cleaning (contract or inhouse) | 4,950 | | 4,950 |
| Row 16 | building repair & maintenance | | | |
| Row 17 | grounds maintenance | 110 | | 110 |
| Row 18 | facilities management costs - note 6 | | | |
| Row 19 | revenue costs arising from capital | | | |
| Row 20 | other | 660 | | 660 |
| Row 21 | School operational costs: | | | |
| Row 22 | learning materials | 2,100 | | 2,100 |
| Row 23 | catering (contract or inhouse) | 15,900 | | 15,900 |
| Row 24 | SQA costs | | | |
| Row 25 | other school operational costs (e.g. licences) | 110 | | 110 |
| Row 26 | Transport costs: note 3 | | | |
| Row 27 | home to school | | | |
| Row 28 | other pupil transport costs | | | |
| Row 29 | staff travel | | | |
| Row 30 | SCHOOL COSTS SUB-TOTAL | 223,110 | | 223,110 |
| Row 31 | Income: | | | |
| Row 32 | Sale of meals | -660 | | -660 |
| Row 33 | Lets | | | |
| Row 34 | External care provider | | | |
| Row 35 | Other | | | |
| Row 36 | SCHOOL INCOME SUB-TOTAL | -660 | | -660 |
| Row 37 | TOTAL COSTS MINUS INCOME FOR SCHOOL | 222,450 | | 222,450 |
| Row 38 | UNIT COST PER PUPIL PER YEAR | 44,490 | | |

Assumed number of pupils 5

| Table 2 | Column 5 | Column 6 | Column 7 |
|--|----------|-----------------------------|------------------|
| Capital costs | | School proposed for closure | Receiving school |
| Capital Life Cycle cost - note 7 | | 25,591 | |
| Third party contributions to capital costs | | | |

| Table 3 | Column 5 | Column 6 | Column 7 |
|---|----------|---------------|----------|
| Annual Property costs incurred (moth-balling) until disposal | | | |
| property insurance | | | |
| non domestic rates | | 2,800 | |
| water & sewerage charges | | 204 | |
| energy costs | | 16,000 | |
| cleaning (contract or inhouse) | | 3,500 | |
| security costs | | | |
| building repair & maintenance | | | |
| grounds maintenance | | 144 | |
| facilities management costs | | | |
| other | | | |
| TOTAL ANNUAL COST UNTIL DISPOSAL | | 22,648 | |

| Table 4 | Column 5 | Column 6 | Column 7 |
|--|----------|----------|----------|
| Non-recurring revenue costs | | | |
| TOTAL NON-RECURRING REVENUE COSTS | | | |

| Table 5 | Column 5 | Column 6 | Column 7 |
|-------------------------------|----------|---------------|----------|
| Impact on GAE - note 5 | | | |
| GAE IMPACT | | 11,000 | |

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