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** Tullynessle Primary School	**Costs for full financial year (projected annual costs)**	**Additional financial impact on receiving school** [Keig/Alford]	**Annual recurring savings** (column 2 minus column 3)
Row 3	***School costs***			
Row 4	*Employee costs - note 1*			
Row 5	teaching staff	139,937		139,937
Row 6	support staff	55,036		55,036
Row 7	teaching staff training (CPD etc)	618		618
Row 8	support staff training			
Row 9	Supply costs - note 2	3,141		3,141
Row 10				
Row 11	*Building costs:*			
Row 12	property insurance			
Row 13	non domestic rates	7,126		7,126
Row 14	water & sewerage charges	248		248
Row 15	energy costs	10,387		10,387
Row 16	cleaning (contract or inhouse)	1,103		1,103
Row 17	building repair & maintenance	3,456		3,456
Row 18	grounds maintenance	1,912		1,912
Row 19	facilities management costs - note 6			
Row 20	revenue costs arising from capital			
Row 21	other	996		996
Row 22				
Row 23	*School operational costs:*			
Row 24	learning materials	1,133		1,133
Row 25	catering (contract or inhouse)	17,850		17,850
Row 26	SQA costs			
Row 27	other school operational costs (e.g. licences)	946		946
Row 28				
Row 29	*Transport costs: note 3*			
Row 30	home to school			
Row 31	other pupil transport costs		570.24	-570
Row 32	staff travel	121		121
Row 33	**SCHOOL COSTS SUB-TOTAL**	**244,009**	**570**	**243,439**
Row 34				
Row 35	Income:			
Row 36	Sale of meals	-334		-334
Row 37	Lets			
Row 38	External care provider			
Row 39	Other			
Row 40	**SCHOOL INCOME SUB-TOTAL**	**-334**		**-334**
Row 41				
Row 42	**TOTAL COSTS MINUS INCOME FOR SCHOOL**	**243,675**	**570**	**243,104**
Row 43				
Row 44	**UNIT COST PER PUPIL PER YEAR**	**30,459**		
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	Assumed number of pupils	8		

Table 2	Column 5	Column 6	Column 7
Capital costs		**School proposed for closure**	**Receiving school**
Capital Life Cycle cost - note 7		504,562	288,209
Third party contributions to capital costs			

Table 3

Annual Property costs incurred (moth-balling) until disposal	
property insurance	
non domestic rates	7,126
water & sewerage charges	248
energy costs	10,387
cleaning (contract or inhouse)	1,103
security costs	
building repair & maintenance	3,456
grounds maintenance	1,912
facilities management costs	
other	996
TOTAL ANNUAL COST UNTIL DISPOSAL	**25,228**
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Table 4

Non-recurring revenue costs	
TOTAL NON-RECURRING REVENUE COSTS	**-334**

Table 5

Impact on GAE - note 5	
GAE IMPACT	18,000

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 indiviudal 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 caretakering, 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.