

Financial Template

Table 1	Column 1	Column 2	Column 3	Column 4
Row 1	Current revenue costs for school proposed for closure			
	Name of School	Costs for full financial year (projected annual costs)	Additional financial impact on receiving school [Catterline]	Annual recurring savings (column 2 minus column 3)
Row 2	Kinneff Primary School			
Row 3	School costs			
Row 4	<i>Employee costs - note 1</i>			
Row 5	teaching staff	96,600		96,600
Row 6	support staff	44,842		44,842
Row 7	teaching staff training (CPD etc)	500		500
Row 8	support staff training			
Row 9	Supply costs - note 2	4,000		4,000
Row 10				
Row 11	Building costs:			
Row 12	property insurance			
Row 13	non domestic rates			
Row 14	water & sewerage charges	920		920
Row 15	energy costs	17,020		17,020
Row 16	cleaning (contract or inhouse)	230		230
Row 17	building repair & maintenance	115		115
Row 18	grounds maintenance	1,955		1,955
Row 19	facilities management costs - note 6			
Row 20	revenue costs arising from capital			
Row 21	other	1,150		1,150
Row 22				
Row 23	School operational costs:			
Row 24	learning materials	1,200		1,200
Row 25	catering (contract or inhouse)	9,430		9,430
Row 26	SQA costs			
Row 27	other school operational costs (e.g. licences)	1,150		1,150
Row 28				
Row 29	Transport costs: note 3			
Row 30	home to school	13,110		13,110
Row 31	other pupil transport costs			
Row 32	staff travel	575		575
Row 33	SCHOOL COSTS SUB-TOTAL	192,797		192,797
Row 34				
Row 35	Income:			
Row 36	Sale of meals	-690		-690
Row 37	Lets			
Row 38	External care provider			
Row 39	Other			
Row 40	SCHOOL INCOME SUB-TOTAL	-690		-690
Row 41				
Row 42	TOTAL COSTS MINUS INCOME FOR SCHOOL	192,107		192,107
Row 43				
Row 44	UNIT COST PER PUPIL PER YEAR	19,211		
	Assumed number of pupils	10		

Table 2	Column 5	Column 6	Column 7
	Capital costs	School proposed for closure	Receiving school
	Capital Life Cycle cost - note 7	7,399	223,271
	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		
	water & sewerage charges	920	
	energy costs	17,020	
	cleaning (contract or inhouse)	230	
	security costs		
	building repair & maintenance	115	
	grounds maintenance	1,955	
	facilities management costs		
	other	1,150	
	TOTAL ANNUAL COST UNTIL DISPOSAL	21,390	

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	22,000	

Notes

- 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.
- Supply costs to cover teaching and support staff. This may be held in a central budget, be devolved or shared across the budgets.
- '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
- 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.
- 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.
- Facilities management costs will include costs related to caretaking, janitorial and security.
- 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.