Financial Template 2026/27

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** Banchory-Devenick Primary School	**Costs for full financial year (projected annual costs)**	**Additional financial impact on receiving school** [Lairhillock PS]	**Additional financial impact on receiving school** [Hillside PS]	**Annual recurring savings** (column 2 minus column 3)
Row 3	***School costs***				
Row 4	*Employee costs - note 1*				
Row 5	teaching staff	246,547			246,547
Row 6	support staff	54,123			54,123
Row 7	teaching staff training (CPD etc)	1,752			1,752
Row 8	support staff training				
Row 9	Supply costs - note 2	5,536			5,536
Row 10					
Row 11	*Building costs:*				
Row 12	property insurance	800			800
Row 13	non domestic rates	8,057			8,057
Row 14	water & sewerage charges	400			400
Row 15	energy costs	9,300			9,300
Row 16	cleaning (contract or inhouse)	10,572			10,572
Row 17	building repair & maintenance	15,540			15,540
Row 18	grounds maintenance	6,840			6,840
Row 19	facilities management costs - note 6	5,410			5,410
Row 20	revenue costs arising from capital				
Row 21	other	1,267			1,267
Row 22					
Row 23	*School operational costs:*				
Row 24	learning materials	1,625	1,335	958	-668
Row 25	catering (contract or inhouse)	11,499	129	17	11,353
Row 26	SQA costs				
Row 27	other school operational costs (e.g. licences)	2,832	2,093	371	368
Row 28					
Row 29	*Transport costs: note 3*				
Row 30	home to school	26,242	63,156	10,497	-47,411
Row 31	other pupil transport costs				
Row 32	staff travel				
Row 33	**SCHOOL COSTS SUB-TOTAL**	**408,342**	**66,713**	**11,843**	**329,786**
Row 34					
Row 35	Income:				
Row 36	Sale of meals	-4,400	-4,400		
Row 37	Lets				
Row 38	External care provider				
Row 39	Other				
Row 40	**SCHOOL INCOME SUB-TOTAL**	**-4,400**	**-4,400**		
Row 41					
Row 42	**TOTAL COSTS MINUS INCOME FOR SCHOOL**	**403,942**	**62,313**	**11,843**	**329,786**
Row 43					
Row 44	**UNIT COST PER PUPIL PER YEAR**	**16,158**	**4,154**	**5,922**	
	Assumed number of pupils	25	15	Fewer than 2	

Table 2	Column 5	Column 6	Column 7
Capital costs		**School proposed for closure**	**Receiving school**
Capital Life Cycle cost - note 7		581,225	
Third party contributions to capital costs			

Table 3

Annual Property costs incurred (moth-balling) until disposal	
property insurance	2,200
non domestic rates	8,057
water & sewerage charges	150
energy costs	1,600
cleaning (contract or inhouse)	
security costs	
building repair & maintenance	500
grounds maintenance	1,500
facilities management costs	
other	
TOTAL ANNUAL COST UNTIL DISPOSAL	**14,007**
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Table 4

Non-recurring revenue costs	
TOTAL NON-RECURRING REVENUE COSTS	TBC

Table 5

Impact on GAE - note 5	
GAE IMPACT	36,000
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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