

CRICH CARR CHURCH OF ENGLAND PRIMARY SCHOOL

REPORT TO GOVERNING BODY

FINANCIAL BENCHMARKING 2018/19

Background

It is a DCC Audit recommendation that all primary and secondary schools should benchmark their financial performance against appropriate, similar sized schools across Derbyshire. We first undertook this analysis in July 2014, employing information available from DCC at that time.

This report details the analysis based upon the DCC data supplied November 2019 (DCC ref: Benchmarking-2018-2019).

Available data

The latest DCC data enables us to compare the school's financial performance against similar sized Derbyshire primary schools. The data is presented as cost per pupil in various budget categories, particularly:

- Staff – teachers, TAs, supply teachers and admin.
- Utilities – electricity, gas, oil, solid fuels and water.
- Building maintenance.

There are important caveats to bear in mind when utilising the DCC supplied financial data. Schools have significant flexibility both in terms of how they choose to operate and how this influences the categorisation of costs. As an example, for the category 'cleaning costs' some schools show zero expense and whilst there will be variation in service all schools are cleaned. Similarly, 'caretaker costs' shows a range of costs from zero to £140+ per pupil; whilst we don't know the detail around the operations across all the schools in the comparison it's unlikely any have no caretaking service. Notwithstanding these caveats our summary follows.

2018/19 Cost profile

Before examining the DCC data, it is relevant to remind ourselves of the school's cost structure. The DCC benchmarking data is for the financial year 2018/19. Our results are taken from the latest financial information (April 2019) provided by DCC utilising the profile to year-end expenditure.

The school's expenditure 2018/19 was profiled to be £306,399 which can be allocated as follows:

	18/19		17/18		16/17	
	£'s	% of Costs	£'s	% of Costs	£'s	% of Costs
Employee Costs	232,842	81.1	224,284	68.1	239,494	66.4
Premises Costs	8,355	2.9	12,828	3.9	64,619	17.9
Supplies and Services Costs	15,269	5.3	34,549	10.5	21,326	5.9
Internal Charges	30,737	10.7	57,865	17.6	35,387	9.8
Sub-Total	287,203	100.0	329,526	100.0	360,826	100.0
Income	-45,885		-64,820		-71,439	
Total net Costs	241,318		264,707		289,387	

Around four fifths of the school's total costs are represented by Employee Costs; an increase of 13% points (£8,558) on the previous year. Premises costs however have decreased once more, at 3% of total costs, down from 4% in the previous year. Supplies and services proportional spend has dipped below 16/17 levels and is now at 5% of total costs. Internal charges, due to increase in nursery provision, reduced to 11% of total costs; from 18%.

Performance against DCC Data

The published DCC data enables us to compare our school's performance with other primary schools from the region with a similar number of pupils. To give us some form of longitudinal data we have continued to use the same comparison group as 16/17.

Similar size:

School	Pupil numbers		
	18/19	17/18	16/17
Penny Acres Primary School	52	49	50
Hope Primary School	54	48	52
Stanton In Peak CE (Controlled) Primary School	48	47	45
Cromford CE Primary School	63	47	44
Stretton Handley CE (Controlled) Primary School	44	46	44
Matlock Bath Holy Trinity CE (Controlled) Primary School	39	44	41
Long Lane CE Controlled Primary School	32	43	41
Great Hucklow CE Primary School	40	43	39
Average for the comparison group	47	46	45

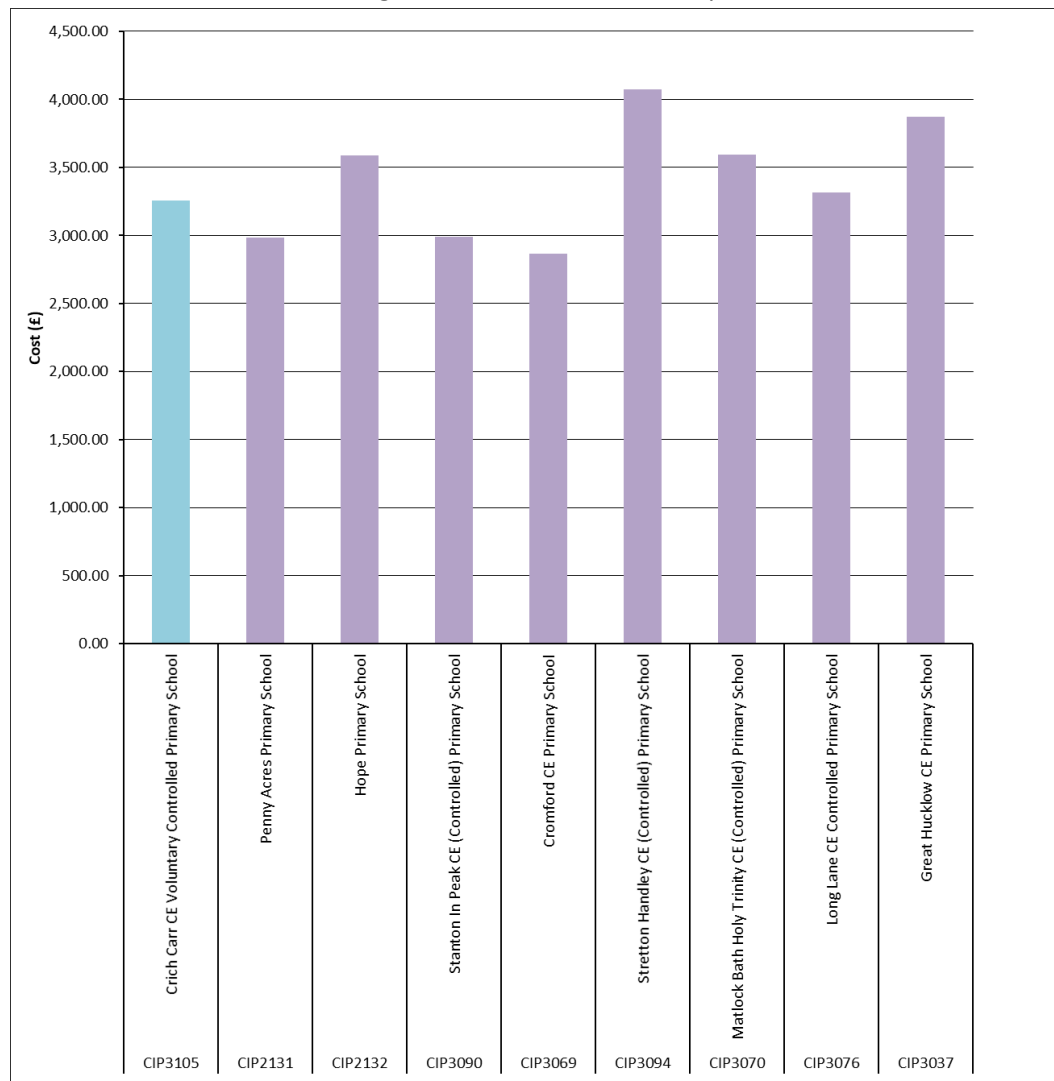
The similar size schools selected by DCC differ from the previous report. Increases in numbers shown in green, reductions in red.

For the year 18/19, we had 44 pupils, two fewer than 17/18; the average across for Derbyshire Primary Schools was 160, four fewer than 17/18.

1: Teachers' Costs

Our teaching costs were £3,256 per pupil which was below the average of the comparison (at £3,410 per pupil).

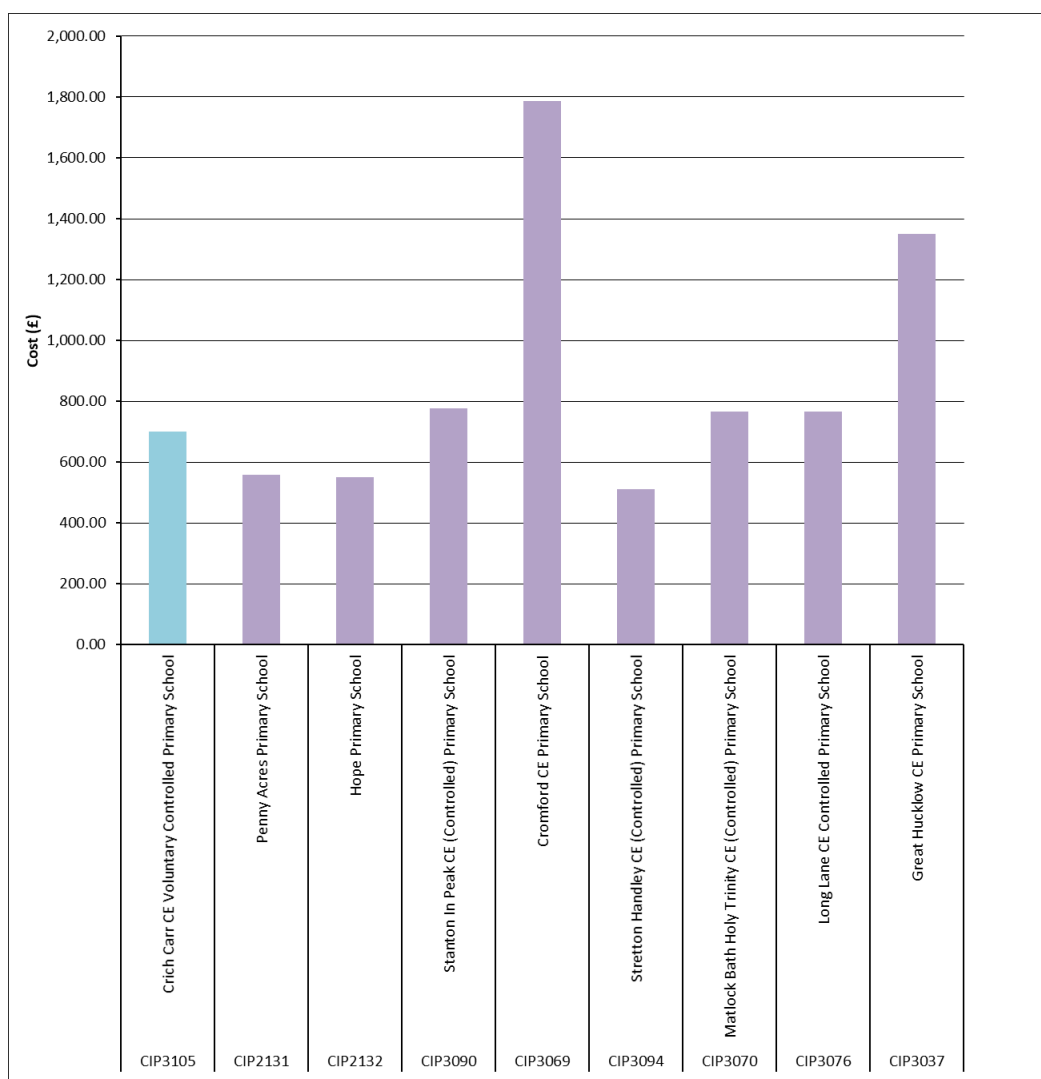
The chart below shows the range of results across the sample.



2: Teaching Assistants' Costs

Our TA costs were £700 per pupil which was below the average of the (at £883 per pupil).

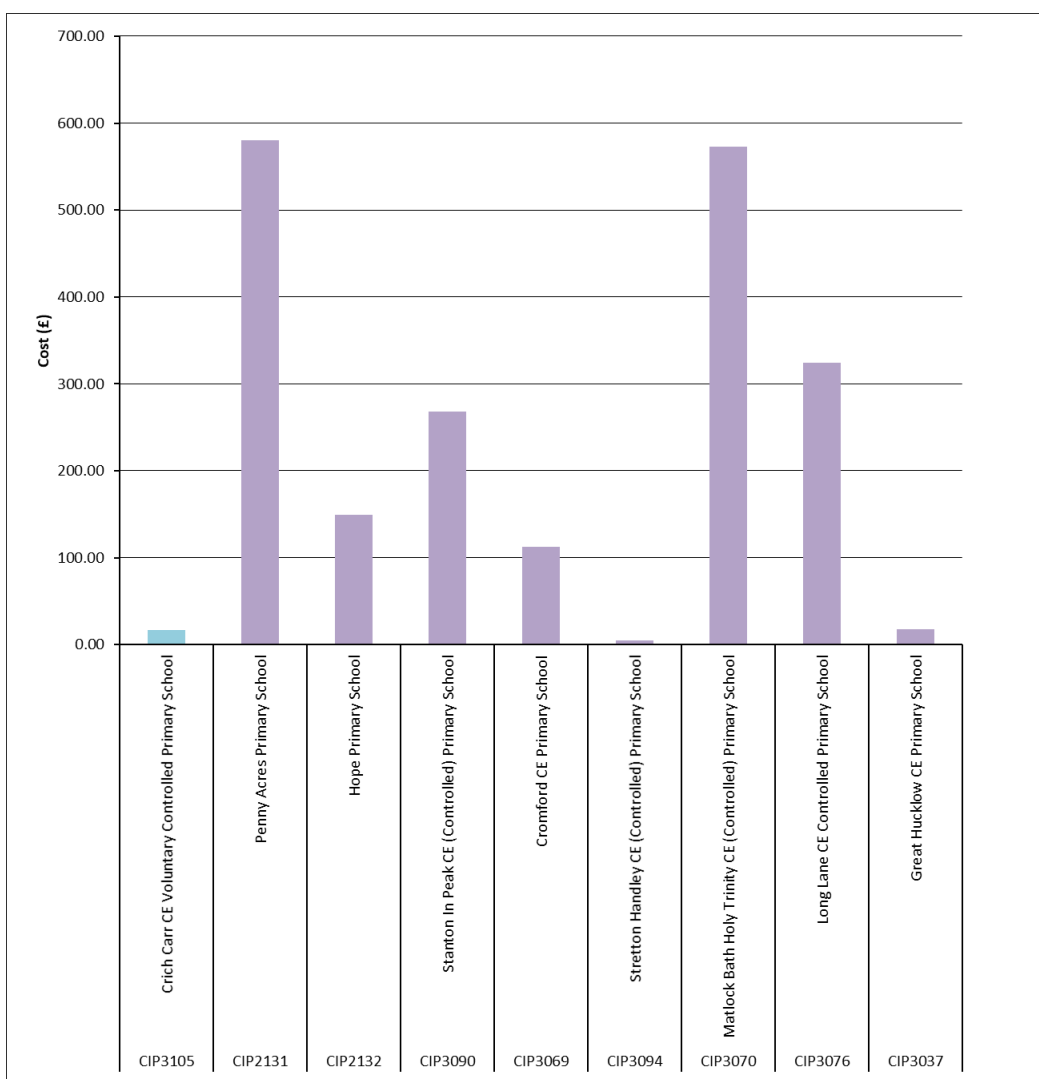
The chart below shows the range of results across the sample.



3: Supply Teachers' Costs incl. Agency

Our Supply Teachers' costs were £17 per pupil which was lower than the comparison (at £254 per pupil).

The chart below shows the range of results across the sample.

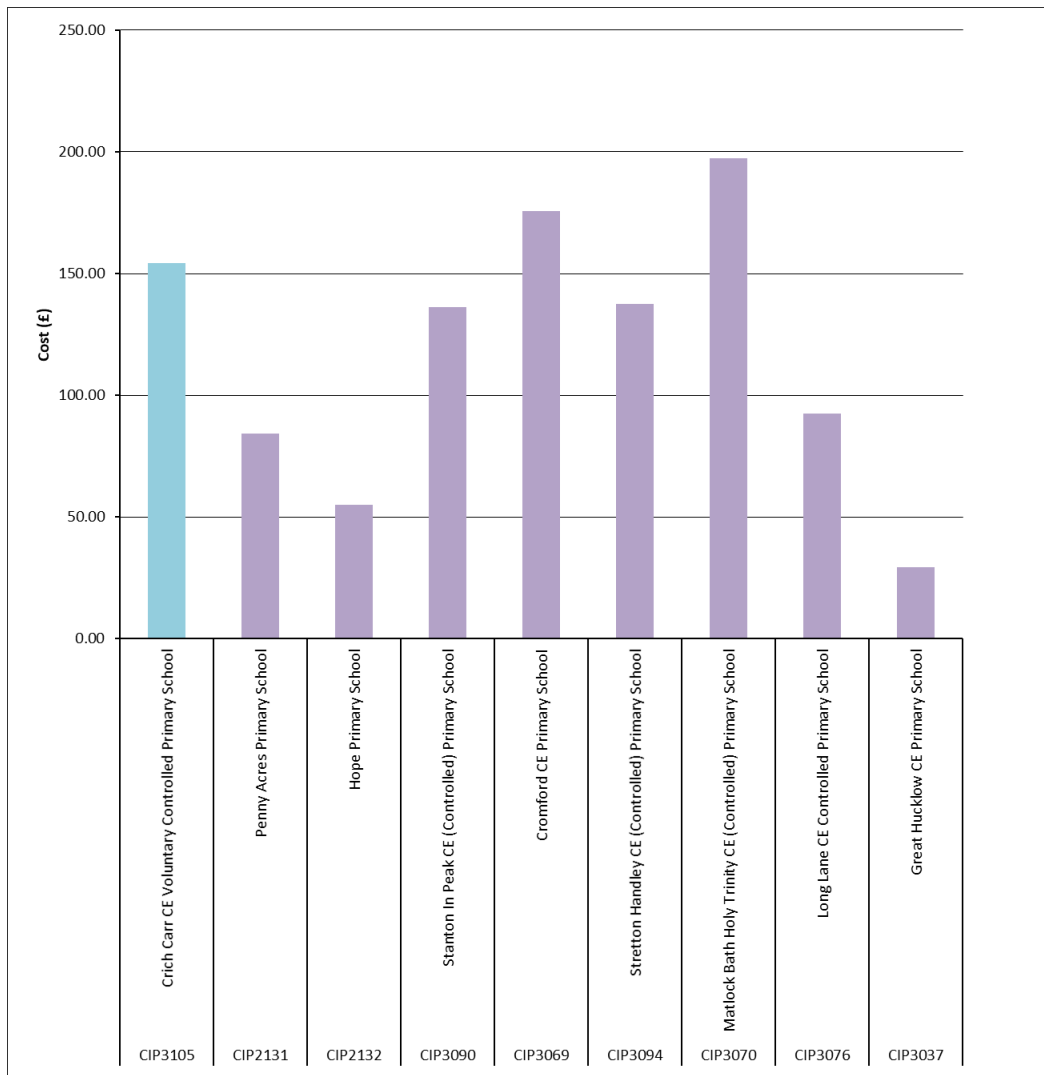


As shown above we had one of the lowest Supply Teachers' costs. The range of results across the dataset is substantial. Schools have flexibility with the mix of delivery staff with some choosing to employ more established teaching staff, with fewer supply teachers and vice versa.

4: Midday Supervisors

Our midday supervisor costs were £154 per pupil which was higher than the comparison (at an average £113 per pupil).

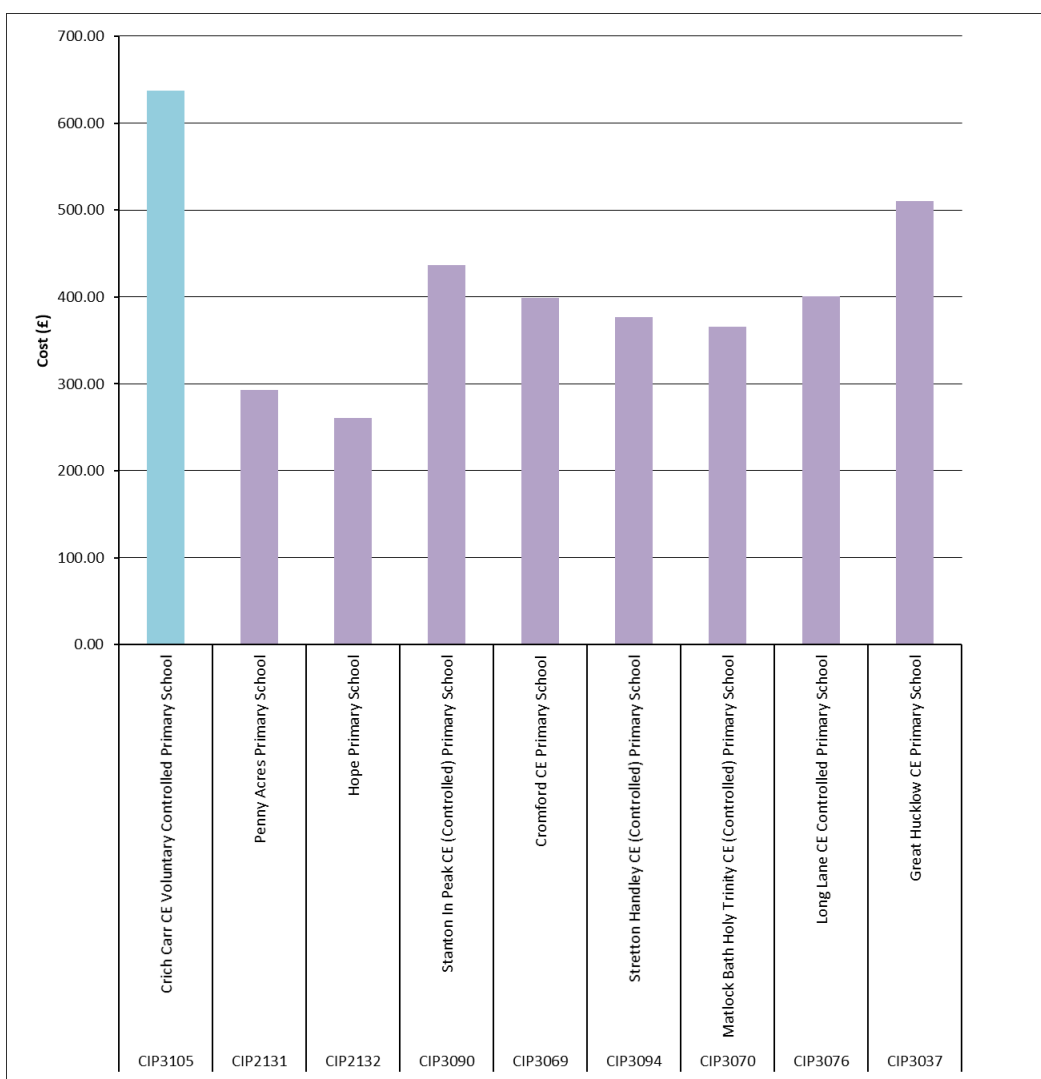
The chart below shows the range of results across the sample.



5: Admin Costs

Our Admin Costs were recorded at £637 per pupil which was higher than the comparison (at £380 per pupil).

The chart below shows the range of results across the sample.



We incurred the highest admin costs per pupil in the sample.

6: Overall Staff Costs

Overall teaching costs (teachers, TAs, supply and midday supervisors) appeared well controlled relative to our peers being lower than average in three of the four areas. Admin costs and midday supervisors came out high.

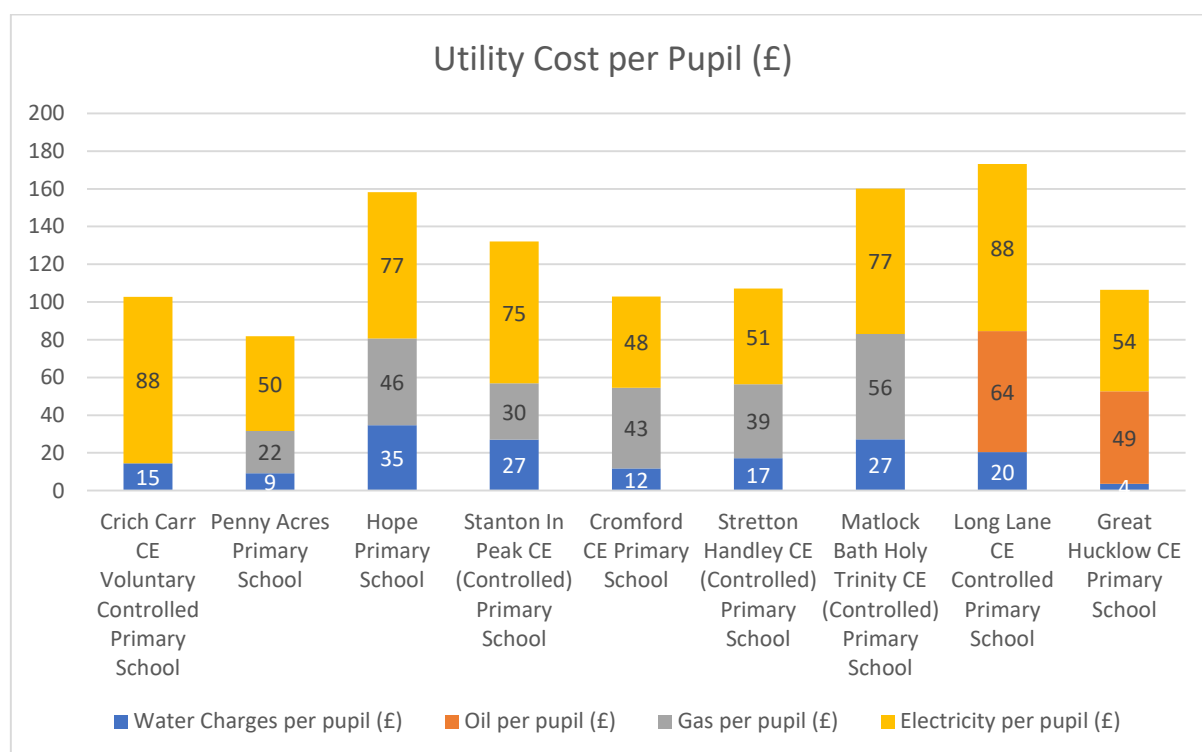
It is important to note that one schools in our comparative groups also had costs against the technician category; Long Lane (at £34 per pupil). No other school, including our own, incurred costs in this category in 2018/19. Three schools, including our own, had costs against ancillary staff; costs in this category ranged from £22 per pupil to £80 per pupil with our own costs as £36 per pupil.

Recognising that staff costs are by far the largest component of the school's annual budget, our teaching, TA, midday supervisor + admin staff costs came in at £4,764 per pupil, £276 lower than the combined similar size and local average of £5,040 per pupil.

7: Other Cost Areas

In terms of other significant cost categories:

- Our total utility costs were £103 per pupil. The average cost of utilities (water, solid fuel, oil, gas and electricity) was £128 per pupil across our comparator schools.



- Maintenance costs (R&M, minor improvements etc) were recorded at £104 per pupil. The average across our similar size comparison was £161 per pupil.

Conclusion

- We believe that, underpinned by the Finance Committee and established Financial Regulations and Procedures, financial management and controls within the school remain strong and effective. This is supported by the analysis of the DCC supplied benchmarking data for 2018/19.
- By far the most significant element of the school's cost budget is staff related costs. The school's combined teaching and admin staff costs, of £4,764 per pupil, compare well with the comparisons.
- In terms of other significant cost areas, utility and maintenance costs continue to remain competitive.

Robin Hallows
Finance Committee Chair
December 2019