



CRICH CARR CHURCH OF ENGLAND PRIMARY SCHOOL

REPORT TO GOVERNING BODY

FINANCIAL BENCHMARKING 2019/20

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 September 2020 (DCC ref: Primary-and-Secondary-Benchmarking-2019-2020).

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 £185+ per pupil; whilst we don't know the detail around the operations across all the schools in the comparison it's highly unlikely any have no cleaning or caretaking service. Notwithstanding these caveats our summary follows.

2019/20 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 2019/20. Our results are taken from the latest financial information (April 2020) provided by DCC utilising the profile to year-end expenditure.

The school's expenditure 2018/19 was profiled to be £387,189 which can be allocated as follows:

| | 19/20 | | 18/19 | | 17/18 | |
|-----------------------------|---------|------------|---------|------------|---------|------------|
| | £'s | % of costs | £'s | % of Costs | £'s | % of Costs |
| Employee Costs | 281,129 | 80.9 | 232,842 | 81.1 | 224,284 | 68.1 |
| Premises Costs | 14,360 | 4.1 | 8,355 | 2.9 | 12,828 | 3.9 |
| Supplies and Services Costs | 34,575 | 10.0 | 15,269 | 5.3 | 34,549 | 10.5 |
| Internal Charges | 17,380 | 5.0 | 30,737 | 10.7 | 57,865 | 17.6 |
| Sub-Total | 347,444 | 100.0 | 287,203 | 100.0 | 329,526 | 100.0 |
| Income | -60,575 | | -45,885 | | -64,820 | |
| Total net Costs | 286,869 | | 241,318 | | 264,707 | |

Around four fifths of the school's total costs are represented by Employee costs, a marginal decrease on the previous year. Premises costs have crept back to 17/18 levels, at ~4% of total costs, up from 3% in the previous year. Supplies and services proportional spend has also returned to 17/18 levels and is now at 10% of total costs. Internal charges, which in the DCC figures includes nursery income, reduced to 5% of total costs; from 11%.

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 | | |
|--|---------------|-------|-------|
| | 19/20 | 18/19 | 17/18 |
| Penny Acres Primary School | 47 | 52 | 49 |
| Hope Primary School | 61 | 54 | 48 |
| Stanton In Peak CE (Controlled) Primary School | 62 | 48 | 47 |
| Cromford CE Primary School | 76 | 63 | 47 |
| Stretton Handley CE (Controlled) Primary School | 43 | 44 | 46 |
| Matlock Bath Holy Trinity CE (Controlled) Primary School | 40 | 39 | 44 |
| Long Lane CE Controlled Primary School | 27 | 32 | 43 |
| Great Hucklow CE Primary School | 35 | 40 | 43 |
| <i>Average for the comparison group</i> | 49 | 47 | 46 |

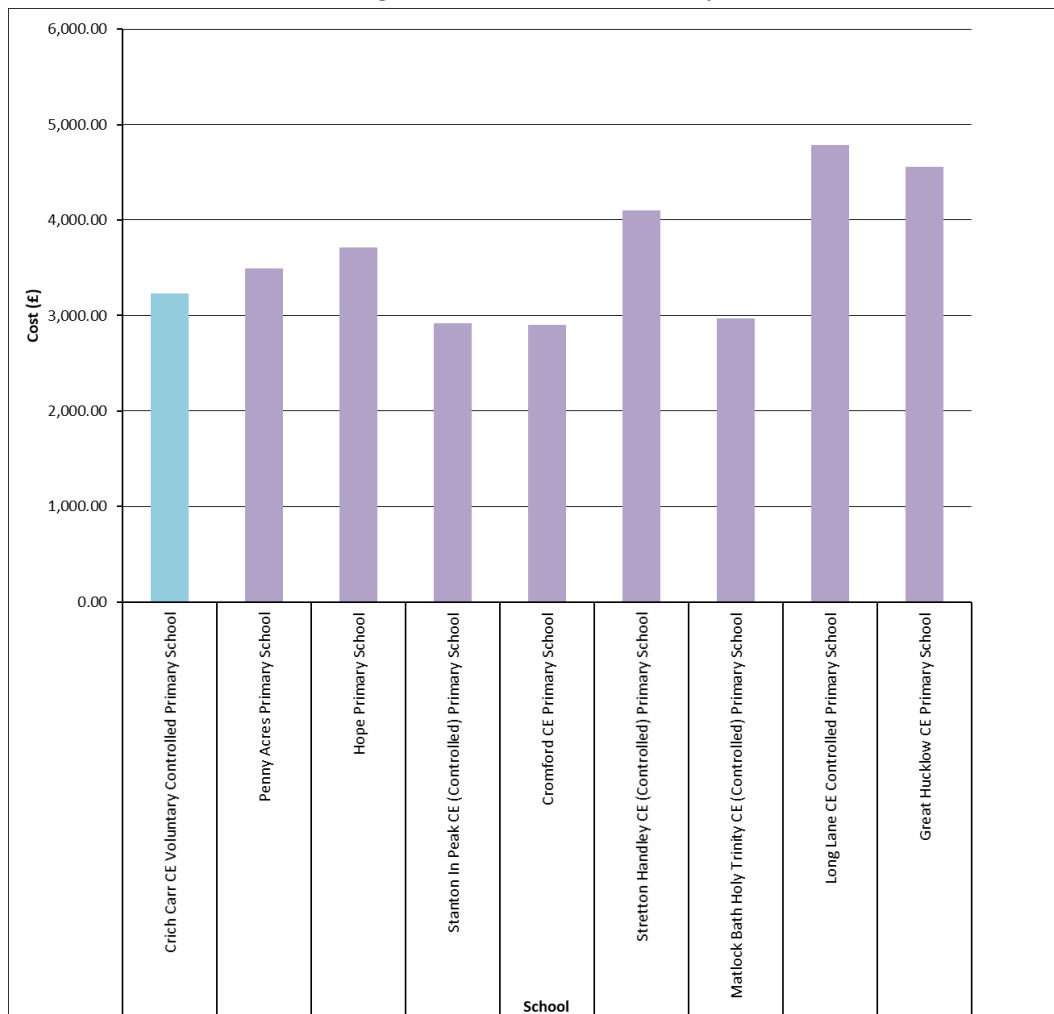
The similar size schools selected by DCC differ from the previous report. Increases in numbers shown in green, reductions in red.

For the year 19/20 year we had 51 pupils, an increase of 7 (16%) from 18/19. The average across our similar sized comparison increased by 2 (4%).

1: Teachers' Costs

Our teaching costs were £3,232 per pupil which was below the average of the comparison (at £3,680 per pupil).

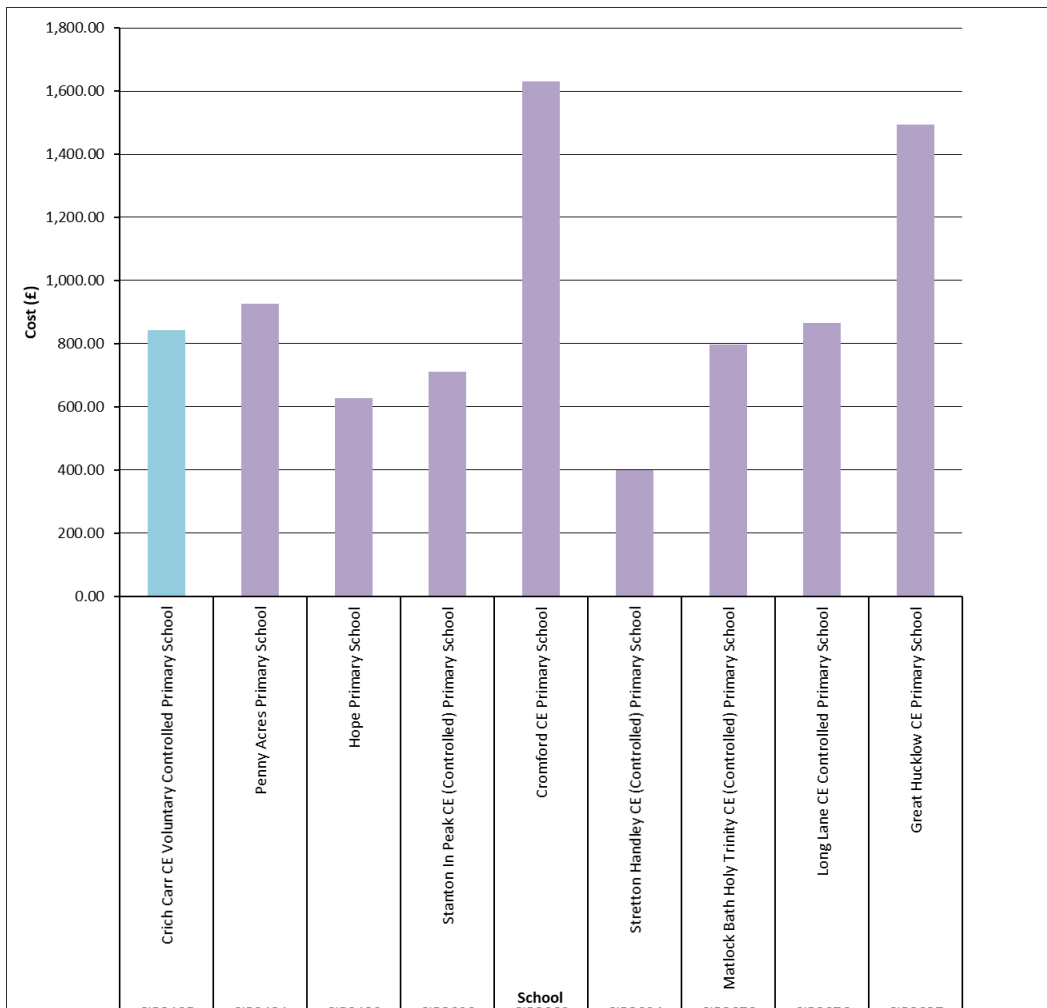
The chart below shows the range of results across the sample.



2: Teaching Assistants' Costs

Our TA costs were £844 per pupil which was below the average of the (at £931 per pupil).

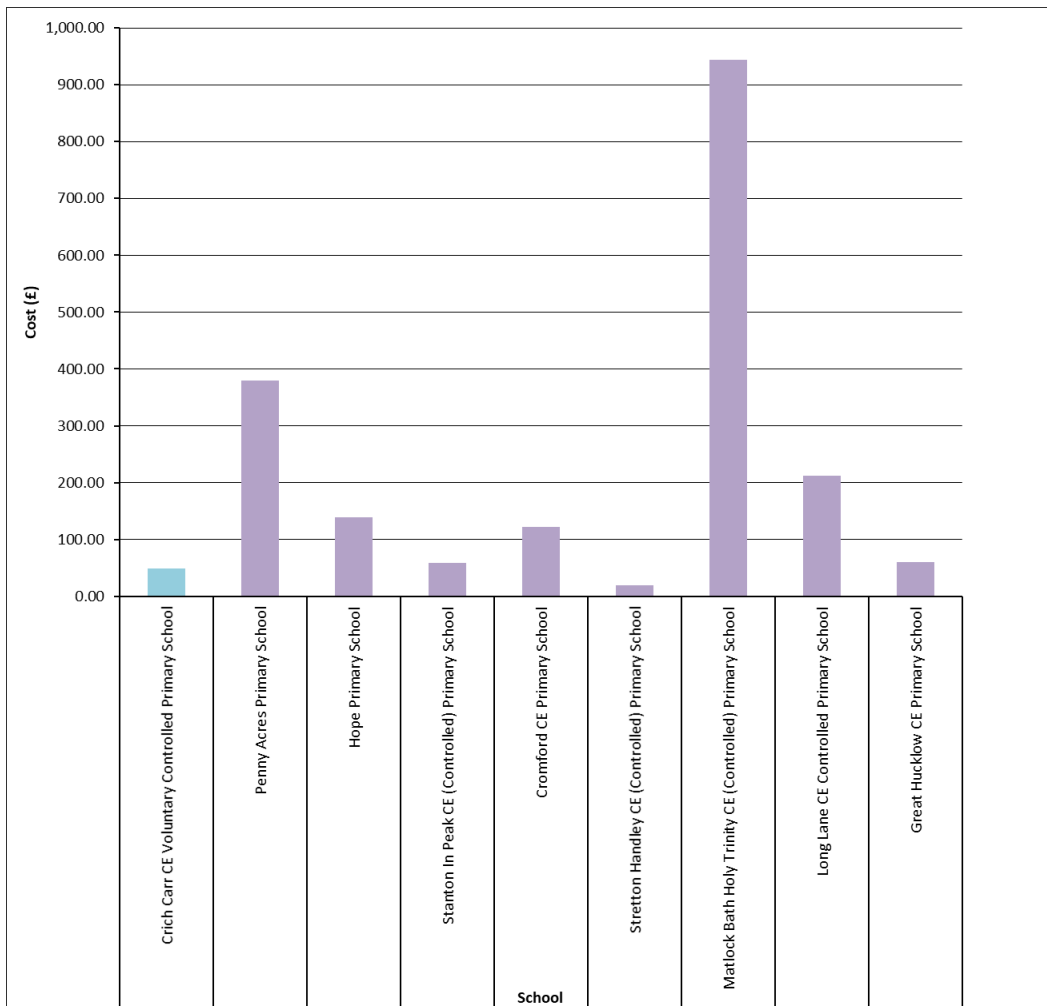
The chart below shows the range of results across the sample.



3: Supply Teachers' Costs incl. Agency

Our Supply Teachers' costs were £48 per pupil which was lower than the comparison (at £242 per pupil).

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

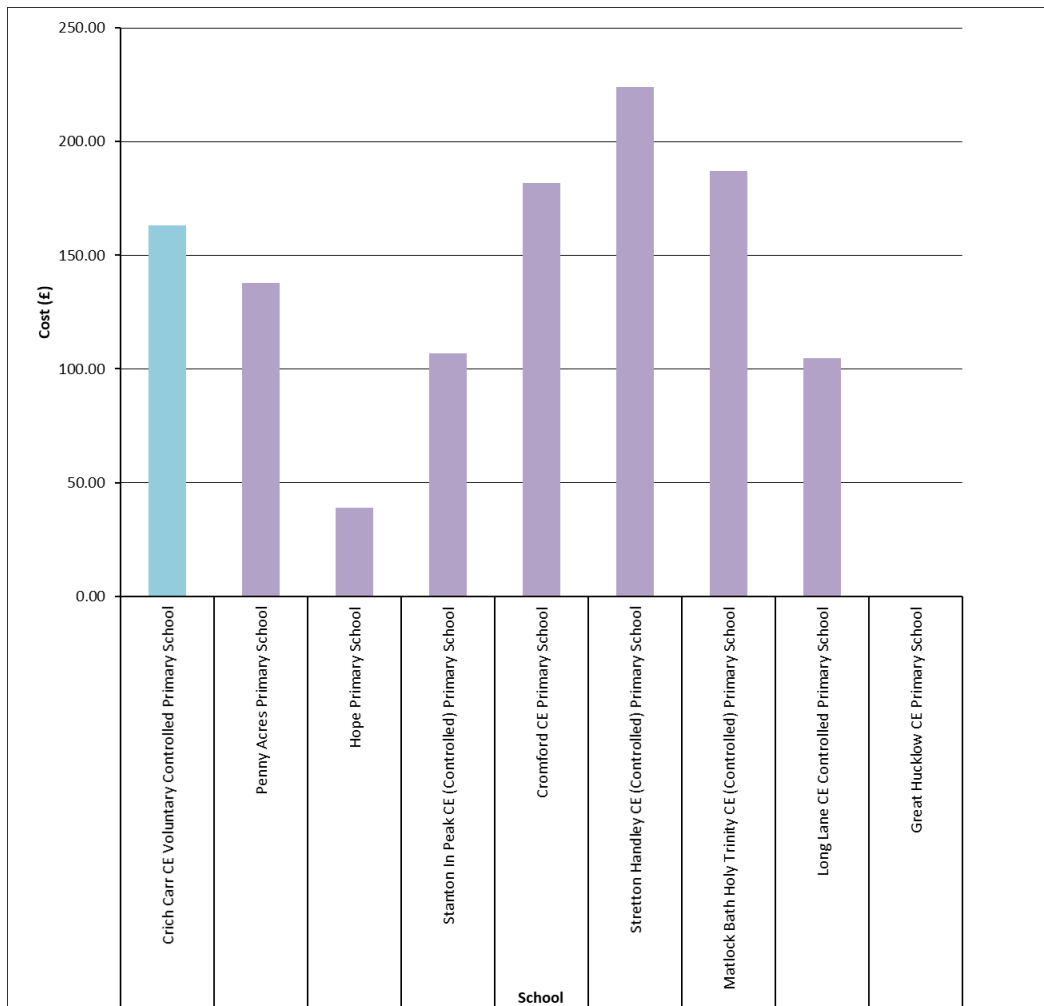


As shown above we had one of the lowest Supply Teachers' costs. The range of results across the dataset is substantial. Schools have flexibility with the mix of delivery staff with some choosing to employ more established teaching staff, with fewer supply teachers and vice versa.

4: Midday Supervisors

Our midday supervisor costs were £163 per pupil which was higher than the comparison (at an average £123 per pupil).

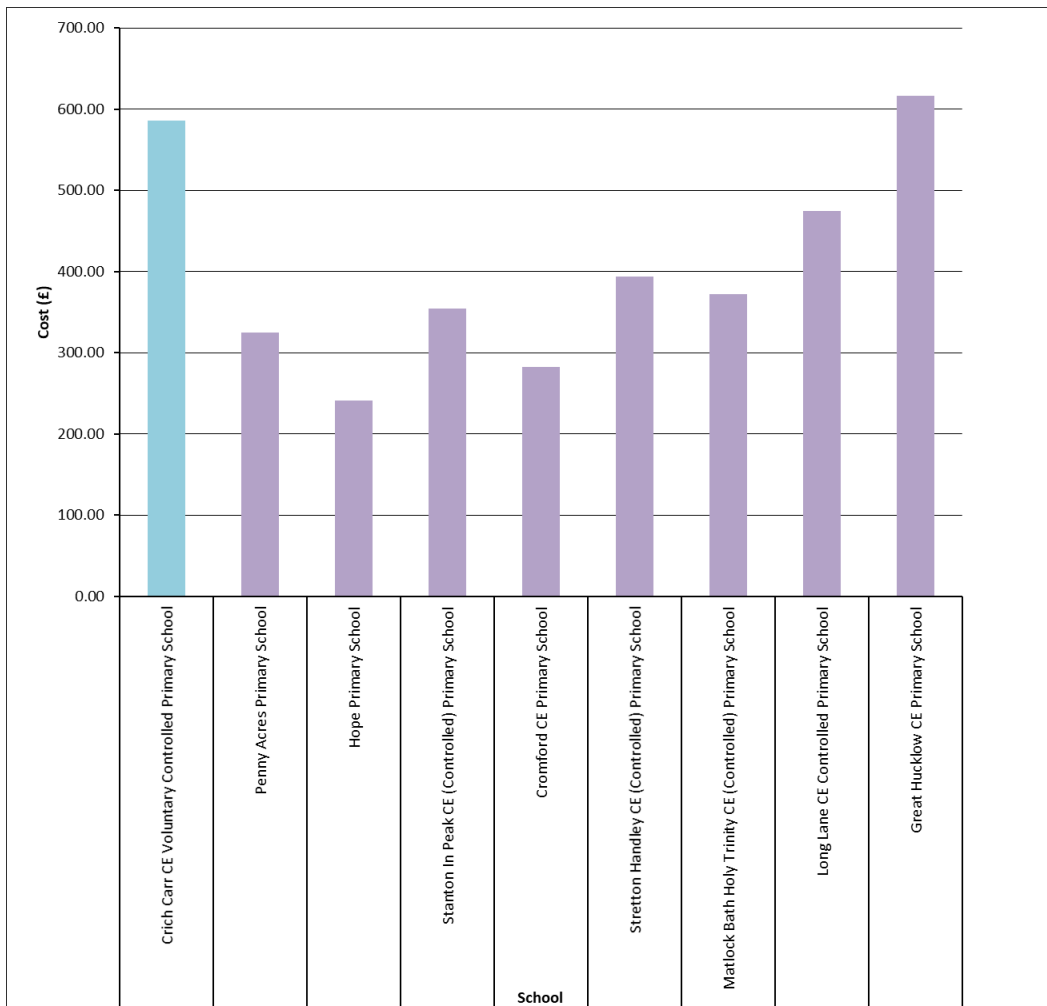
The chart below shows the range of results across the sample.



5: Admin Costs

Our Admin Costs were recorded at £585 per pupil which was higher than the comparison (at £382 per pupil).

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



We incurred the second 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 came out high.

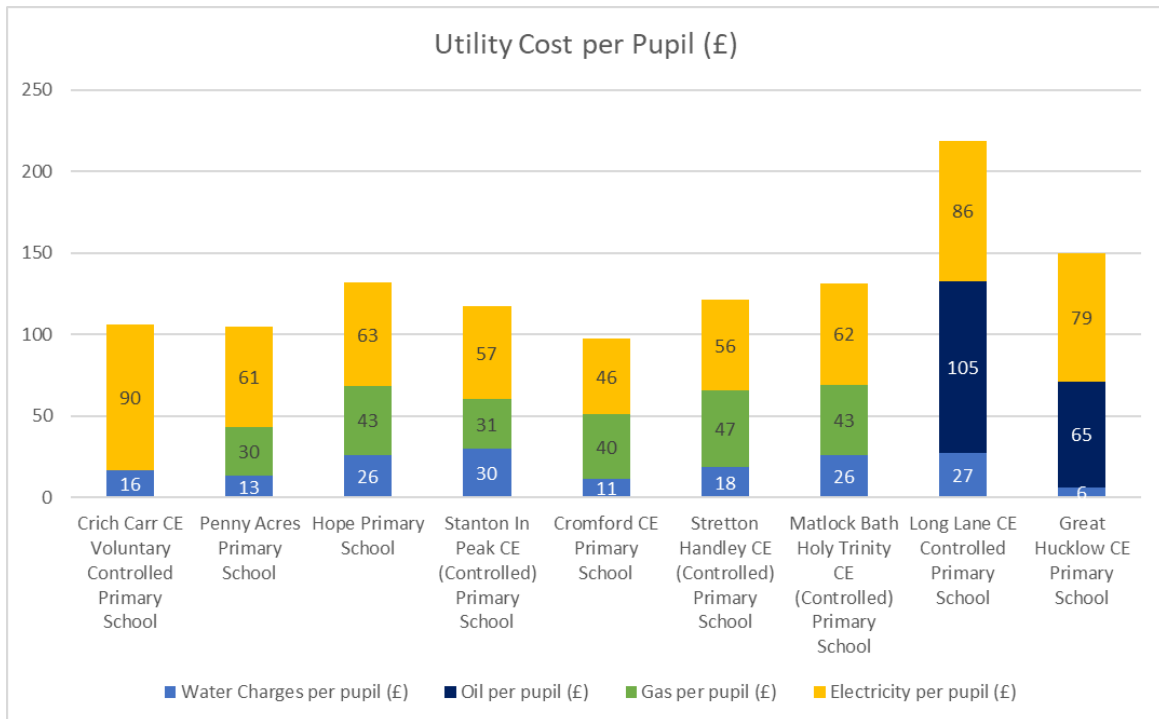
Four schools, including our own, had costs against ancillary staff; costs in this category ranged from £25 per pupil to £207 per pupil with our own costs as £207 per pupil. These costs relate to our before and after school provision which some schools don't offer.

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 £4,872 per pupil (£4,764 in 18/19), £486 lower than our similar size benchmark average of £5,358 per pupil.

7: Other Cost Areas

In terms of other significant cost categories:

- Our total utility costs were £106 per pupil. The average cost of utilities (water, solid fuel, oil, gas and electricity) was £134 per pupil across our comparator schools.



- Maintenance costs (R&M, minor improvements etc) were recorded at £236 per pupil. The average across our similar size comparison was £227 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 2019/20.
- 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 £4,872 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
 September 2019