

Financial Template

Row 1	Table 1	Column 1	Column 2	Column 3	Column 4
Row 1		<b>Current revenue costs for school proposed for closure</b>			
Row 2		Name of School	Costs for full financial year (projected annual costs)	Additional financial impact on receiving school Dunvegan Primary School	Annual recurring savings (column 2 minus column 3)
Row 3		Struan Primary School			
Row 4		<b>School costs</b>			
Row 5		Employee costs - note 1			
Row 6		teaching staff	101,218	-	101,218
Row 7		support staff	9,784	-	9,784
Row 8		teaching staff training (CPD etc)	253	3	250
Row 9		support staff training	-	-	-
Row 10		Supply costs - note 2	2,428	-	2,428
Row 11		<b>Building costs:</b>			
Row 12		property insurance	246	-	246
Row 13		non domestic rates	-	-	-
Row 14		water & sewerage charges	369	-	369
Row 15		energy costs	14,184	-	14,184
Row 16		cleaning (contract or inhouse)	5,092	-	5,092
Row 17		building repair & maintenance	151	5	146
Row 18		grounds maintenance	-	-	-
Row 19		facilities management costs - note 6	1,924	-	1,924
Row 20		revenue costs arising from capital	-	-	-
Row 21		other	-	-	-
Row 22		<b>School operational costs:</b>			
Row 23		learning materials	1,163	55	1,108
Row 24		catering (contract or inhouse)	6,926	945	5,981
Row 25		SQA costs	-	-	-
Row 26		other school operational costs (e.g. licences)	-	-	-
Row 27		<b>Transport costs: note 3</b>			
Row 28		home to school	4,560	-	4,560
Row 29		other pupil transport costs	-	-	-
Row 30		staff travel	191	-	191
Row 31		<b>SCHOOL COSTS SUB-TOTAL</b>	<b>148,469</b>	<b>1,008</b>	<b>147,461</b>
Row 32		<b>Income:</b>			
Row 33		Sale of meals	-	-	-
Row 34		Lets	-	-	-
Row 35		External care provider	-	-	-
Row 36		Other	-	-	-
Row 37		<b>SCHOOL INCOME SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
Row 38		<b>TOTAL COSTS MINUS INCOME FOR SCHOOL</b>	<b>148,469</b>	<b>1,008</b>	<b>147,461</b>
Row 39		<b>UNIT COST PER PUPIL PER YEAR</b>	<b>148,469</b>	<b>1,008</b>	<b>147,461</b>
Row 40					
Row 41					
Row 42					
Row 43					
Row 44					

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

Table 3	Annual Property costs incurred (moth-balling) until disposal
property insurance	246
non domestic rates	-
water & sewerage charges	100
energy costs	10,703
cleaning (contract or inhouse)	-
security costs	-
building repair & maintenance	-
grounds maintenance	-
facilities management costs	-
other	-
<b>TOTAL ANNUAL COST UNTIL DISPOSAL</b>	<b>11,049</b>

Table 4	Non-recurring revenue costs
TOTAL NON-RECURRING REVENUE COSTS	

Table 5	Impact on GAE - note 5
GAE IMPACT	-2242

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 individual 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 caretaking, 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.