

**Financial Template**

Table 1	Column 1	Column 2	Column 3	Column 4
Row 1	<b>Current revenue costs for school proposed for closure</b>			
	<b>Name of School</b> Kinlochewe Primary School	<b>Costs for full financial year (projected annual costs)</b>	<b>Costs (during the period of Mothball)</b>	<b>Annual recurring savings (column 2 minus column 3)</b>
Row 2	<b>School costs</b>			
Row 3	<b>Employee costs</b>			
Row 4	teaching staff	£73,493	£0	£73,493
Row 5	support staff	£12,621	£0	£12,621
Row 6	teaching staff training (CPD etc)	£256	£0	£256
Row 7	support staff training	£0	£0	£0
Row 8	Supply costs	£1,035	£0	£1,035
Row 9				
Row 10	<b>Building costs:</b>			
Row 11	property insurance	£88	£88	£0
Row 12	non domestic rates	£0	£0	£0
Row 13	water & sewerage charges	£295	£295	£0
Row 14	energy costs	£14,242	£14,242	£0
Row 15	cleaning (contract or inhouse)	£0	£0	£0
Row 16	building repair & maintenance	£151	£151	£0
Row 17	grounds maintenance	£0	£0	£0
Row 18	facilities management costs - note 6	£0	£0	£0
Row 19	revenue costs arising from capital	£0	£0	£0
Row 20	other	£0	£0	£0
Row 21				
Row 22	<b>School operational costs:</b>			
Row 23	learning materials	£1,274	£0	£1,274
Row 24	catering (contract or inhouse)**see additio	£0	£0	£0
Row 25	SQA costs	£0	£0	£0
Row 26	other school operational costs (e.g. licences	£0	£0	£0
Row 27				
Row 28	<b>Transport costs: note 3</b>			
Row 29	home to school	£0	£0	£0
Row 30	other pupil transport costs	£0	£0	£0
Row 31	staff travel	£174	£0	£174
Row 32	<b>SCHOOL COSTS SUB-TOTAL</b>	<b>£103,629</b>	<b>£14,776</b>	<b>£88,853</b>
Row 33				
Row 34	<b>Income:</b>			
Row 35	Sale of meals	£0	£0	£0
Row 36	Lets	£0	£0	£0
Row 37	External care provider	£0	£0	£0
Row 38	Other	£0	£0	£0
Row 39	<b>SCHOOL INCOME SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>£0</b>
Row 40				
Row 41	<b>TOTAL COSTS MINUS INCOME FOR SCHOOL</b>	<b>£103,629</b>	<b>£14,776</b>	<b>£88,853</b>
Row 42				
Row 43	<b>UNIT COST PER PUPIL PER YEAR</b>	<b>34,543</b>	<b>4,925</b>	<b>29,618</b>
Row 44				

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

Table 3	Column 5	Column 6	Column 7
<b>Annual Property costs incurred (moth-balling) until disposal</b>			
property insurance		£88	
non domestic rates		£0	
water & sewerage charges		£295	
energy costs		£14,242	
cleaning (contract or inhouse)		£0	
security costs		£0	
building repair & maintenance		£151	
grounds maintenance		£0	
facilities management costs		£0	
other		£0	
<b>TOTAL ANNUAL COST UNTIL DISPOSAL</b>		<b>£14,776</b>	

Table 4	Column 5	Column 6	Column 7
<b>Non-recurring revenue costs</b>			
Catering Equipment			0
<b>TOTAL NON-RECURRING REVENUE COSTS</b>			<b>-</b>

Table 5	Column 5	Column 6	Column 7
<b>Impact on GAE - note 5</b>			
<b>GAE IMPACT</b>			

**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.

Note: As Kinlochewe PS is currently mothballed the costs in column 2 of table 1 above reflect the estimated costs of running the school if it were to reopen, as the school is currently mothballed these savings are already being realised.

Note: