

**CYNGOR SIR POWYS COUNTY COUNCIL.**

**CABINET**

**24<sup>th</sup> November 2020**

**REPORT AUTHOR: County Councillor Phyl Davies  
Portfolio Holder for Education**

**County Councillor Aled Davies  
Portfolio Holder for Finance**

**SUBJECT: School Budgets 2020-21**

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**REPORT FOR: Information**

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**1 Purpose**

- 1.1 To inform Cabinet Members of the school budget positions for 2020-21 as originally submitted (approved by Governing Bodies) and as currently forecast following submission of spending / recovery plans.

**2 Background**

- 2.1 Governing bodies of maintained schools are required, under the authority's Scheme for Financing Schools ("the Scheme"), to set and submit an annual budget for their school, together with initial budget plans for a minimum of the two following financial years. Where a school is planning to set a deficit budget in the current 2020-21 financial year, the budget must be approved and licensed by the Authority if it meets the requirements defined in the Scheme.
- 2.2 Cumulative school deficits have been growing over a number of financial years and are a significant risk to the Authority's finances. When schools submitted their governing body approved budgets in May 2019 a number of schools were projecting significant growth in their deficits leading to an estimated cumulative balance of £7.7 million at 31 March 2022. During Estyn's inspection of the Council's Education Services in July 2019 financial management was identified as an area of significant concern, recommending that

*"R5: Continue to improve the quality of financial management in schools and take appropriate action to address schools with significant deficit budgets"*

- 2.3 Warning notices were issued to schools projecting deficits of greatest concern in July 2019. Since the warning notices were issued, these schools have been working with Schools Service, Challenge Advisers, HR and Finance officers to improve their budget positions, despite the challenges posed by the Covid-19 pandemic, although this has inevitably had an impact on all school budget positions, including those of the schools currently on warning notice. The school closures earlier this year did allow a modest level of savings on areas such as

utilities but also hindered some HR processes meaning that the delivery of some recovery plans was compromised. Welsh Government have provided financial support for the vast majority of Covid-19 related costs and some of the income lost (£385k and £222k respectively) but it has resulted in a greater level of uncertainty than would otherwise be the case.

### **3 Outturn Position 2019-20**

- 3.1 At 31<sup>st</sup> March 2020 the total cumulative reserve for schools was in a deficit position of £910k. Schools' original budgets (May 2019) predicted a deficit balance of £3,168m deficit on reserves. This shows an in-year improvement of £2,258m.
- 3.2 "Team<sup>1</sup> around the school" meetings took place to support schools in addressing any concerns and in taking action as required. Notices of concern were issued and followed up throughout 2019-20 and a total of 13<sup>2</sup> warning notices were still active at the start of this financial year. This level of challenge and scrutiny will continue to ensure that deficits can be reduced.
- 3.3 As at the 31<sup>st</sup> March 2020, there were twenty-three (23) schools with cumulative deficit balances totalling £4.873m. This compares with twenty-one (21) schools as at the 31<sup>st</sup> March 2019 with deficits of £3.980m.
- 3.4 As at the 31<sup>st</sup> March 2020 there were fifty-two (52) schools whose surplus balances were greater than that defined within the scheme for financing schools where the Chief Education Officer can request a statement as to the use that a governing body proposes to make of that surplus. Of these, twenty-seven (27) had surplus balances that exceeded the limit<sup>3</sup> where the Chief Education Officer may direct a governing body as to how to spend that surplus.

### **4 Budgets 2020-21**

- 4.1 Officers of the authority continue to work with schools to ensure that governing bodies operate within the financial constraints of the funding allocated to them and in compliance with the Scheme for Financing Schools and the authority's financial regulations.
- 4.2 Due to impact of responding to the COVID-19 pandemic, schools were given an extended deadline of 22<sup>nd</sup> May by which to submit their Governing Body approved budgets for 2020-21 and indicative budgets for the following two financial years.
- 4.3 Of these original budgets approved by governing bodies for the 2020-21 financial year, seventy-one (71) schools were proposing to set a cumulative surplus balance in 2020-21 and therefore met the criteria to be approved. This compares to sixty-five (65) schools' budgets that were in an approved position in June 2019.

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<sup>1</sup> Comprising senior officers from Schools Service, Challenge Advisors, HR Officers and Finance Officers along with others as required.

<sup>2</sup> Llanerfyl CinW Foundation School closed on 31 August 2020.

<sup>3</sup> £50,000 for primary schools and £100,000 for secondary or special schools

- 4.4 Twenty-two (22) schools were proposing to set budgets resulting in a cumulative deficit balance at the end of March 2021. Nine (9) of these met the criteria within the Scheme to be licensed and thirteen (13) did not meet the criteria and are therefore unlicensed. Table 1 below compares this year's original position with that of 2019-20.

**Table 1: Comparison of Governing Body approved original budgets**

	School	Number in 2019-20	Number in 2020-21	Value 2019-20 £k	Value 2020-21 £k
Approved Budgets	Primary	61	66	1,881	2,330
	Secondary & All-through	3	3	334	492
	Special	1	2	47	256
<b>Total surpluses</b>		<b>65</b>	<b>71</b>	<b>2,262</b>	<b>3,078</b>
Licensed Deficits	Primary	6	7	61	131
	Secondary & All-through	1	2	74	76
	Special	1	0	25	0
<b>Total Licensed Deficits</b>		<b>8</b>	<b>9</b>	<b>160</b>	<b>207</b>
Unlicensed Deficits	Primary	12	6	567	283
	Secondary & All-through	7	6	4,314	4,758
	Special	1	1	309	139
<b>Total Unlicensed Deficits</b>		<b>20</b>	<b>13</b>	<b>5,190</b>	<b>5,180</b>
<b>Total Deficits</b>		<b>28</b>	<b>22</b>	<b>5,350</b>	<b>5,387</b>
<b>Net budget position</b>		<b>93</b>	<b>93</b>		

- 4.5 Details of individual schools are shown in Appendix A. The summary position for all school budgets submitted in May following approval by governing bodies is shown in table 2 below.

**Table 2: Summary original budget position 2020-21**

Type of School	Number of Schools Projected to be in Deficit	Number of Schools Projected to be in Surplus	Projected Cumulative Deficit	Projected Cumulative Surplus	Total
			£k	£k	£k
Primary	13	66	(414)	2,330	1,916
Secondary & All-through	8	3	(4,834)	492	(4,342)
Special	1	2	(139)	256	117
<b>Total</b>	<b>22</b>	<b>71</b>	<b>(5,387)</b>	<b>3,078</b>	<b>(2,309)</b>

- 4.6 These budgets were reviewed by the Chief Education Officer and the Head of Finance (s151 officer). Four primary schools that were on warning notices had made sufficient progress that both the interim Chief Education Officer and the Head of Finance agreed that these warning notices could be removed. Welsh Government have been notified of this. Those schools whose surplus balances exceeded the levels set out in the Scheme were requested to submit statements as to the use of those surplus balances by 16<sup>th</sup> October 2020<sup>4</sup>. Those schools that submitted budgets that showed an unlicensed deficit position were requested to submit recovery plans by the same deadline.
- 4.7 As would be expected when recovery plans are submitted, the projected deficit positions improve, by £248k at this time. Increased expenditure planned by those schools who were required to submit statements for use of their surplus balances means that projected surpluses also move closer to the funding position by £124k, as summarised in table 3 below. It should also be noted that four schools closed and two schools opened following mergers during this period, reducing the total number of schools from 93 to 91.

**Table 3: Summary Autumn position 2020-21 following recovery plan submissions**

Type of School	Number of Schools Projected to be in Deficit	Number of Schools Projected to be in Surplus	Projected Deficit £k	Projected surpluses £k	Total £k
Primary	13	64	-366	2,247	1,881
Secondary & All-through	7	4	-4,528	509	-4,019
Special	1	2	-246	199	-47
<b>Total</b>	<b>21</b>	<b>70</b>	<b>-5,139</b>	<b>2,954</b>	<b>-2,185</b>

- 4.8 The schools that submitted unlicensed budgets in May are listed below, along with the updated position following their recovery plan submission.

School	Autumn 2020 Position
Brynhafren CP School	Unlicensed
Clyro CinW Controlled School	Unlicensed
LLanfechain CinW School	Licensed
Ysgol Gynradd Carno	Approved
Ysgol Gymraeg Dyffryn y Glowyr	Licensed (WN)
Brecon High School	Warning notice
Ysgol Maesydderwen	Warning notice
Crickhowell High School	Warning notice
Ysgol Bro Hyddgen	Warning notice
Welshpool High School	Warning notice
Ysgol Calon Cymru	Warning notice
Ysgol Cedewain Special School	Warning notice

<sup>4</sup> The original deadline of 30<sup>th</sup> September was extended to 16<sup>th</sup> October

- 4.9 Appendix B is an extract from the Authority's Scheme for Financing Schools which sets out the process followed when a deficit is identified. The Scheme states that "licensed deficits will not normally be approved unless the school can produce a recovery plan which, in the view of the authority, is realistic, prudent and does not exceed three years". However, the scheme does allow the section 151 Officer and the Chief Education Officer to agree to extend this to ensure that educational provision can be maintained at an appropriate level, which is the position for the larger, more historic deficits.

## **5 Loan Scheme**

- 5.1 In 2013-14 the Authority approved the implementation of a loan scheme. The following four schools received loans in 2013-14.

<b>School</b>	<b>Amount (£)</b>	<b>Balance at 31<sup>st</sup> March 2020 (£)</b>	<b>Term</b>
Brecon High School	432,000	0	Ended
Caersws C P School	25,000	£10,000	10 Years
Talgarth C P School	25,000	£0	School closed - Written off
Ysgol Dyffryn Trannon	45,000	£18,000	10 Years

- 5.2 The loan scheme was withdrawn during 2015-16 and no further loans have been approved. Schools who have already had loans authorised will continue to have the loans in place subject to meeting the loan repayments and the terms of the loan as per the agreement made at the time.
- 5.3 Each of the schools have made repayments on the loans, Caersws C P School and Ysgol Dyffryn Trannon have submitted approved budget plans for 2019-20. Brecon High school loan has been recharged back to the school's balance and is shown in their cumulative position.

## **6 Conclusion**

- 6.1 Appendix A shows the outturn position for all schools as at 31 March 2019, together with the original (May) and updated (Autumn) planned projected budget position and planned cumulative balance for each school for the years ending 31 March 2021, 31 March 2022 and 31 March 2023.
- 6.2 Cumulative balances remain a concern and a significant risk to the authority, but schools are working well with Council officers to bring in-year budgets into balance and halt the growth of cumulative deficits. Once this position is achieved and consolidated, work begins on reducing the cumulative deficits.
- 6.3 All schools' forecasts are updated and reviewed on a monthly basis and any concerns highlighted with the Chief Education Officer and the Section 151 Officer and raised with individual schools at the earliest opportunity. A collaborative approach to early intervention and support is key to avoid the escalation of financial issues.

## **7 Options Considered/Available**

N/A.

**8 Preferred choice and reasons**

N/A

**9 Impact assessment**

Is an impact assessment required – No

**10 Corporate improvement plan**

10.1 To achieve the Corporate Improvement Plan (CIP) objectives the Council's financial strategy sets out the financial requirements to deliver the short- and longer-term council vision. The approval and monitoring of school delegated budgets is a key element of financial management to ensure the funding identified to deliver the council priorities is spent appropriately and remains within a cash limited budget.

**11 Local Member(s)**

11.1 All schools across the council are included in this report therefore all local members have an interest.

**12 Other Front Line Services**

12.1 No implications to other front-line services.

**13 Communications**

**14 Support Services (Legal, Finance, HR, ICT, BPU)**

14.1 Finance: Deficit and surplus balances must continue to be monitored carefully to ensure that schools take the appropriate action to ensure they meet the requirements. It is essential that officers from Finance, HR and Schools service continue to support and challenge Head teachers and Governing Bodies to address issues with school balances.

14.2 Legal: The recommendations can be supported from a legal point of view.

**15 Statutory Officers**

15.1 The Head of Legal and Democratic Services (Monitoring Officer) has commented as follows: " I note the legal comment and have nothing to add to the report".

15.2 The Head of Finance (S151 Officer) comments as follows: "The current and projected financial position of our Schools continues to be a challenge. The additional funding provided in the 2020/21 budget supports schools in meeting the pressures they face, this has assisted schools to stabilise their in-year position, but it is essential that all Governing Bodies work with Schools Service, HR and Finance officers to take action to provide a curriculum that can be delivered within the funding provided. The school reserves are ring fenced but,

ultimately, represent a potential council risk. It is essential that compliance work is undertaken to ensure that school budgets are managed in accordance with regulations by Governing Bodies.”

**16 Members’ Interests**

16.1 The Monitoring Officer advises that Members may have an interest in this item if they are Governors of or have any other interest in the management of schools affected by this report. If that is the case, they should seek advice prior to the meeting.

<b>Relevant Policy (ies):</b>	Scheme for the Financing of Schools		
<b>Within Policy:</b>	Y	<b>Within Budget:</b>	Y

<b>Relevant Local Member(s):</b>	<b>All</b>
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<b>Person(s) To Implement Decision:</b>	<b>School Finance staff &amp; Schools Service Senior Staff</b>
<b>Date By When Decision To Be Implemented:</b>	<b>31 December 2020</b>

<b>Contact Officer Name:</b>	<b>Tel:</b>	<b>Email:</b>
Jennie Spraggon	01597 826479	Jennie.Spraggon@powys.gov.uk

**Background Papers used to prepare Report:**

Scheme for the Financing of Schools  
Good Practice Guide

Appendix A

School	2019-20 Actual Surplus / (Deficit) at 31 March 2020	Original Budget Approved by Governors (May 2020)				Recovery plan and Clawback submittals Autumn term					
		2020-21 Budgeted In-Year Surplus / (Deficit)	2020-21 Budgeted cumulative surplus / (Deficit) at 31 March 2021	2021-22 Budgeted cumulative surplus / (Deficit) at 31 March 2022	2022-23 Budgeted cumulative surplus / (Deficit) at 31 March 2023	2020-21 Budgeted In-Year Surplus / (Deficit)	2020-21 Budgeted cumulative surplus / (Deficit) at 31 March 2021	2021-22 Budgeted In-Year Surplus / (Deficit)	2021-22 Budgeted cumulative surplus / (Deficit) at 31 March 2022	22-23 Budgeted In-Year Surplus / (Deficit)	2022-23 Budgeted cumulative surplus / (Deficit) at 31 March 2023
	£	£	£	£	£	£	£	£	£	£	£
Abermule CP School	34,865	(20,980)	13,885	33,769	53,763	(7,338)	7,529	25,641	53,170	27,935	81,105
Archdeacon Griffiths C in W A School	16,883	3,528	20,411	13,336	9,110						
Arddleen C P School	35,845	4,754	40,599	42,859	45,609	1,687	37,532	1,113	38,645	1,666	40,311
Banw C P School	47,885	2,169	50,054	0	0						
Berriew C P School	(13,392)	(6,585)	(19,977)	35,206	30,583						
Brynhafren C P School	(144,431)	(1,068)	(145,499)	(143,907)	(142,465)	1,155	(143,276)	(452)	(143,728)	(685)	(144,412)
Builth Wells C P School	88,912	(51,742)	37,170	5,646	(16,853)	(41,796)	47,116	(36,541)	10,575	(34,874)	(24,299)
Buttington/Trewern C P School	33,828	(1,667)	32,161	(26,327)	(85,970)	(12,166)	21,662	(68,399)	(46,737)	(57,195)	(103,932)
Caersws C P School	27,072	(8,133)	18,939	16,010	21,305	(11,496)	15,576	(2,000)	13,576	7,899	21,475
Carreghofa C P School	17,895	(13,819)	4,076	15,875	27,560						
Castle Caereinion C in W School	64,593	(14,267)	50,326	34,863	19,286	(27,732)	36,861	(22,255)	14,606	(22,692)	(8,086)
Churchstoke C P School	4,266	(4,643)	(377)	21,506	42,904						
Clyro C in W Controlled School	19,706	(35,240)	(15,534)	(66,313)	(53,031)	(29,058)	(9,352)	(48,364)	(57,716)	14,433	(43,283)
Cradoc C P School	34,631	(18,288)	16,343	5,578	(4,838)	(32,229)	2,402	(13,112)	(10,710)	(12,805)	(23,515)
Crickhowell C P School	34,240	10,306	44,546	31,894	19,266	15,553	49,793	(6,514)	43,279	(11,309)	31,970
Crossgates C P School	55,144	(13,413)	41,731	31,770	17,409	(10,800)	44,344	(6,049)	38,295	(8,674)	29,621
Cwm Banwy											
Forde C in W School	20,013	106	20,119	17,408	19,778	(7,984)	12,029	(5,245)	6,784	(1,315)	5,469
Franksbridge C P School	13,535	1,604	15,139	16,297	17,641	(2,894)	10,641	(5,621)	5,020	(1,373)	3,647
Gladestry C in W Controlled School	52,642	(10,420)	42,222	47,033	53,238	(19,837)	32,805	7,129	39,934	7,210	47,144
Guilsfield C P School	80,622	(37,395)	43,227	19,268	1,340	(37,232)	43,390	(19,894)	23,496	(19,020)	4,476
Hafren C P Junior School	96,062	(46,952)	49,110	32,718	0	(61,118)	34,944	(6,705)	28,239	0	0
Hay-On-Wye C P School	33,032	(6,743)	26,289	21,472	31,253	422	33,454	(13,479)	19,975	(13,041)	6,934
Irfon Valley C P School	5,303	6,293	11,596	18,503	(16,786)						
Knighton C in W Controlled School	82,389	4,648	87,037	25,432	(40,375)	5,644	88,033	5,516	93,550	(69,042)	24,508
Ladywell Green Infants School	82,473	(74,587)	7,886	(6,753)	0	(50,984)	31,448	(33,919)	(2,431)	0	0



School	Original Budget Approved by Governors (May 2020)					Recovery plan and Clawback submittals Autumn term					
	2019-20 Actual Surplus / (Deficit) at 31 March 2020	2020-21 Budgeted In-Year Surplus / (Deficit)	2020-21 Budgeted cumulative surplus / (Deficit) at 31 March 2021	2021-22 Budgeted cumulative surplus / (Deficit) at 31 March 2022	2022-23 Budgeted cumulative surplus / (Deficit) at 31 March 2023	2020-21 Budgeted In-Year Surplus / (Deficit)	2020-21 Budgeted cumulative surplus / (Deficit) at 31 March 2021	2021-22 Budgeted In-Year Surplus / (Deficit)	2021-22 Budgeted cumulative surplus / (Deficit) at 31 March 2022	22-23 Budgeted In-Year Surplus / (Deficit)	2022-23 Budgeted cumulative surplus / (Deficit) at 31 March 2023
	£	£	£	£	£	£	£	£	£	£	£
Leighton C P School	39,535	(320)	39,215	36,469	33,731	6,528	46,064	13,148	59,212	13,699	72,911
Llanbedr C in W Aided School	5,673	(1,790)	3,883	9,106	19,522						
Llanbister C P School	(12,965)	32,608	19,643	45,126	22,177						
Llandinam C P School	60,106	(18,458)	41,648	60,152	79,095	(73,563)	(13,457)	26,985	13,528	16,278	29,806
Llandrindod Wells C P School Cefnlllys	24,811	2,198	27,009	33,249	38,743						
Ysgol Trefonnen	23,095	(16,572)	6,523	3,901	(1,286)						
Llandysilio C in W School	26,462	1,239	27,701	35,439	43,469	(14,679)	11,782	(16,549)	(4,768)	(17,651)	(22,419)
Llanelwedd C in W Primary School	(40,392)	44,812	4,420	53,238	103,526						
Llanerfyl C in W Foundation School	(14,098)	6,662	(7,436)	0	0						
Llanfaes C P School	44,678	(33,736)	10,942	(10,702)	(26,054)	(43,335)	1,343	(36,276)	(34,933)	(19,824)	(54,757)
Llanfair Caereinion C P School	103,281	(43,380)	59,901	43,963	19,442	(15,770)	87,511	(36,883)	50,628	(47,374)	3,254
Llanfechain C in W School	(59,587)	7,589	(51,998)	(45,376)	(38,850)	8,775	(50,812)	7,188	(43,624)	6,863	(36,762)
Llanfihangel Rhydithon C P School	(970)	7,744	6,774	30,287	54,561						
Llanfyllin C P School	40,957	7,411	48,368								
Llangatock C in W Controlled School	77,116	(19,146)	57,970	41,577	25,366	(25,232)	51,884	(35,805)	16,079	(35,446)	(19,367)
Llangedwyn C in W Vol. Ctrl'd School	3,760	23,185	26,945	51,638	76,215						
Llangors C in W Controlled School	10,187	3,659	13,846	4,168	3,346						
Llangynidr C P School	63,983	(18,744)	45,239	22,957	7,985	(13,651)	50,332	(17,102)	33,230	(9,706)	23,524
Llanidloes C P School	128,712	(30,827)	97,885	48,005	(6,723)	(35,806)	92,902	(54,842)	38,060	(59,725)	(21,665)
Llanrhaeadr Ym Mochnant C P Sch	42,152	13,218	55,370	61,558	67,198	43,492	85,647	(3,197)	82,450	(14,168)	68,281
Llansantffraid C in W Aided School	(5,929)	5,761	(168)	3,677	7,561						
Maesyrrhandir C P School	(2,516)	11,878	9,362	(11,619)	(32,672)						
Montgomery C in W School	79,169	(19,945)	59,224	36,791	45,536	(18,288)	60,885	(22,973)	37,911	(60,634)	(22,723)

School	2019-20 Actual Surplus / (Deficit) at 31 March 2020	Original Budget Approved by Governors (May 2020)				Recovery plan and Clawback submittals Autumn term					
		2020-21 Budgeted In-Year Surplus / (Deficit)	2020-21 Budgeted cumulative surplus / (Deficit) at 31 March 2021	2021-22 Budgeted cumulative surplus / (Deficit) at 31 March 2022	2022-23 Budgeted cumulative surplus / (Deficit) at 31 March 2023	2020-21 Budgeted In-Year Surplus / (Deficit)	2020-21 Budgeted cumulative surplus / (Deficit) at 31 March 2021	2021-22 Budgeted In-Year Surplus / (Deficit)	2021-22 Budgeted cumulative surplus / (Deficit) at 31 March 2022	2022-23 Budgeted In-Year Surplus / (Deficit)	2022-23 Budgeted cumulative surplus / (Deficit) at 31 March 2023
	£	£	£	£	£	£	£	£	£	£	£
Mount Street C P Infants School	66,083	(13,768)	52,315	41,544	24,999	838	66,921	(27,708)	39,213	(17,545)	21,668
Mount Street C P Junior School	50,080	(61,570)	(11,490)	22,282	57,115	(69,493)	(19,413)	25,124	5,711	25,889	31,600
Newbridge-On-Wye CinW Ctrld Sch	46,437	(13,825)	32,612	17,086	5,302	(28,761)	17,676	(19,264)	(1,588)	(14,720)	(16,308)
Penygloddfa C P School	21,794	(36,583)	(14,789)	24,796	(13,007)	(35,699)	(13,902)	46,515	32,613	(36,096)	(3,483)
Presteigne C P School	25,042	(47,460)	(22,418)	594	18,575						
Priory C in W Aided School	79,166	(17,769)	61,397	31,283	(406)	(15,380)	63,786	(27,650)	36,136	(33,108)	3,028
Radnor Valley C P School	39,749	466	40,215	36,375	32,608	(4,415)	35,334	(4,422)	30,912	(5,124)	25,788
Rhayader C in W Controlled School	(45,860)	18,528	(27,332)	(13,908)	2,969						
Sennybridge C P School	62,597	(30,491)	32,106	29,994	50,173	(23,299)	39,298	(5,125)	34,173	13,362	47,535
St Mary's Catholic School	47,236	22,857	70,093	86,550	103,844	18,967	66,205	(21,330)	44,875	(18,950)	25,925
St Michael's C in W V A School	14,814	3,116	17,930	32,706	(24,109)						
Treowen C P School	67,921	(63,918)	4,003	6,931	(62,510)	(53,076)	14,843	(11,221)	3,622	(76,113)	(72,491)
Welshpool C in W	192,093	(70,672)	121,421	(1,612)	(132,784)	(49,362)	142,730	(86,230)	56,500	(39,228)	17,272
Ysgol Bro Cynllaith	(10,108)	11,315	1,207	14,450	27,675						
Ysgol Bro Tawe	78,317	(17,395)	60,922	10,259	(28,699)	(13,595)	64,721	(2,001)	62,720	11,117	73,837
Ysgol Dafydd Llwyd	31,831	(16,210)	15,621	(4,972)	(24,429)						
Ysgol Dolafon	36,318	(9,021)	27,297	17,578	8,051	(7,984)	28,334	(3,389)	24,945	(3,861)	21,084
Ysgol Dyffryn Trannon	34,537	(13,237)	21,300	1,169	(18,598)	(17,729)	16,808	9,668	26,476	12,623	39,099
Ysgol Glantwymyn	45,559	2,797	48,356	32,530	2,485	5,302	50,861	(6,680)	44,181	(13,616)	30,565
Ysgol Gynradd Carno	5,444	(6,827)	(1,383)	(4,318)	(7,080)	(189)	5,257	2,750	8,006	3,280	11,286
Ysgol Golwg Y Cwm	66,571	16,151	82,722	39,889	(4,849)	21,603	88,177	(52,252)	35,925	(65,234)	(29,309)
Ysgol Gymaeg Dyffryn Y Glowyr	(84,702)	23,639	(61,063)	18,965	100,193	65,775	(18,928)	18,137	(791)	32,186	31,395
Ysgol Gymraeg Y Trallwng	82,218	(26,374)	55,844	(18,431)	(90,071)	(14,324)	67,896	(81,045)	(13,150)	(81,638)	(94,787)
Ysgol Llanbrynmair	38,173	17,271	55,444	15,602	7,362	22,957	61,131	(35,899)	25,232	(8,993)	16,239
Ysgol Meifod	(31,684)	19,328	(12,356)	5,510	27,990						
Ysgol Pennant	50,346	3,695	54,041	43,881	32,819	11,768	62,117	(14,041)	48,077	(14,228)	33,848
Ysgol Pontrobert	23,969	6,269	30,238	38,659	50,510	778	24,746	2,369	27,115	6,938	34,053

School	2019-20 Actual Surplus / (Deficit) at 31 March 2020	Original Budget Approved by Governors (May 2020)				Recovery plan and Clawback submittals Autumn term					
		2020-21 Budgeted In- Year Surplus / (Deficit)	2020-21 Budgeted cumulative surplus / (Deficit) at 31 March 2021	2021-22 Budgeted cumulative surplus / (Deficit) at 31 March 2022	2022-23 Budgeted cumulative surplus / (Deficit) at 31 March 2023	2020-21 Budgeted In-Year Surplus / (Deficit)	2020-21 Budgeted cumulative surplus / (Deficit) at 31 March 2021	2021-22 Budgeted In-Year Surplus / (Deficit)	2021-22 Budgeted cumulative surplus / (Deficit) at 31 March 2022	22-23 Budgeted In-Year Surplus / (Deficit)	2022-23 Budgeted cumulative surplus / (Deficit) at 31 March 2023
	£	£	£	£	£	£	£	£	£	£	£
Ysgol Rhiw Bechan	47,788	(17,645)	30,143	9,282	(10,016)	(17,855)	29,933	(27,012)	2,921	(22,563)	(19,642)
Ysgol Y Cribbarth	48,533	2,014	50,547	42,903	34,104	(14,458)	34,074	(26,098)	7,976	(9,040)	(1,064)
Ysgol-Y- Bannau	17,735	(40,149)	(22,414)	(5,134)	18,304						
Ysgol Y Mynydd Du	36,433	(6,616)	29,817	32,202	52,847	(11,710)	24,723	(18,383)	6,340	14,779	21,119
<b>Total Primary</b>	<b>2,645,666</b>	<b>(729,572)</b>	<b>1,916,094</b>	<b>1,401,395</b>	<b>832,985</b>						
<b>Brecon High School</b>	<b>(1,618,678)</b>	<b>(245,206)</b>	<b>(1,863,884)</b>	<b>(1,963,313)</b>	<b>(2,020,393)</b>	<b>(322,744)</b>	<b>(1,941,422)</b>	<b>(47,470)</b>	<b>(1,988,893)</b>	<b>58,554</b>	<b>(1,930,339)</b>
Gwernyfed High School	280,513	(124,890)	155,623	10,513	(133,334)	(100,021)	180,492	(92,884)	87,608	(63,155)	24,453
Ysgol Maesydderwen	(309,720)	3,933	(305,787)	(293,694)	(276,133)	25,692	(284,028)	123,804	(160,224)	63,294	(96,930)
Crickhowell High School	(1,002,764)	11,034	(991,730)	(956,008)	(820,531)	129,473	(873,291)	113,084	(760,206)	264,691	(495,515)
Ysgol Uwchradd Caereinion	(6,123)	(21,298)	(27,421)	31,511	119,764						
Llanfyllin High School	(87,784)	96,701	8,917								
Llanidloes High School	(62,745)	13,647	(49,098)	37,567	121,589						
Ysgol Bro Hyddgen	(162,071)	(35,531)	(197,602)	(125,798)	(34,764)	(143,151)	(305,222)	65,791	(239,431)	76,908	(162,523)
Newtown High School	396,501	(68,824)	327,677	182,393	(77,329)	(72,002)	324,499	(113,304)	211,195	(194,194)	17,001
Welshpool High School	(728,216)	2,798	(725,418)	(867,697)	(1,069,626)	67,734	(660,482)	431	(660,051)	(74,367)	(734,419)
Ysgol Calon Cymru	(131,302)	(542,107)	(673,409)	(1,306,293)	(2,023,641)	(273,720)	(405,022)	(632,884)	(1,037,906)	(717,348)	(1,755,254)
Ysgol Llanfyllin											
<b>Total Secondary</b>	<b>(3,432,389)</b>	<b>(909,744)</b>	<b>(4,342,132)</b>	<b>(5,250,820)</b>	<b>(6,214,399)</b>						
<b>Brynllwarch Hall Residential</b>	<b>64,093</b>	<b>80,870</b>	<b>144,963</b>	<b>173,637</b>	<b>169,825</b>						
Ysgol Cedewain Special School	(297,296)	158,164	(139,132)	13,327	152,198	51,796	(245,501)	151,719	(93,781)	207,985	114,203
Ysgol Penmaes Special School	108,959	1,637	110,596	70,701	35,068	7,798	116,757	(71,323)	45,434	(67,455)	(22,021)
Total Special	(124,244)	240,671	116,427	257,665	357,091						
<b>Total</b>	<b>(910,967)</b>	<b>(1,398,644)</b>	<b>(2,309,611)</b>	<b>(3,591,760)</b>	<b>(5,024,323)</b>						

## Powys Scheme for Financing Schools 2020-21 – Processes following identification of potential deficit

Stage	School Action	Local Authority Action	Relevant Local Authority Officers
<p><b>1</b> School identifies deficit</p> <p>or</p> <p>LA Officer raises a concern</p>	<p>School notifies LA school finance officer</p> <p>School acts with utmost prudence freezing all appointments and unplanned expenditure</p>	<p>Officer receiving notification of concern or who identifies concern notifies Chief Education Officer</p> <p>Chief Education Officer arranges team to ensure that Stage 2 is undertaken to ascertain financial position of the school</p>	<p>Chief Education Officer</p> <p>Challenge Adviser</p> <p>School Finance Officer</p> <p>HR Adviser</p>
<p><b>2</b> Exploration of issue</p>	<p>School provides LA with all necessary information and prioritises required meetings</p>	<p>Contact to be made with school to query and/or challenge financial assumptions / budget.</p> <p>Notify Schools Finance Officer, HR Advisor and Challenge Adviser</p>	<p>Chief Education Officer</p> <p>Challenge Adviser</p> <p>School Finance Officer</p> <p>HR Adviser</p>
<p><b>3</b> Finalisation of actions to be undertaken</p>	<p>Following exploration of issue, agree actions with LA, for example:</p> <ul style="list-style-type: none"> <li>• provision of 5 year forecast outturn/cashflow and curriculum plan</li> <li>• a deficit recovery action plan including timescales agreed with LA is approved by governing body and signed by Chair</li> </ul>	<p>Following exploration of issue, agree actions with the school</p> <p>LA named officers/advisors works with the school to develop recovery plan</p> <p>Recovery plan submitted to LA for agreement. LA notifies school of conditions required as part of recovery action plan and of the support and monitoring arrangements.</p>	<p>Chief Education Officer</p> <p>Challenge Adviser</p> <p>School Finance Manager</p> <p>HR Adviser</p>
<p><b>4</b> Implementation and monitoring</p> <p>As detailed in recovery action plan</p>	<p>School implements recovery action plan complying with all limitations and monitoring requirements required by LA</p>	<p>LA monitors progress with action plan and provides school with support as required by the recovery action plan e.g. timely decisions of staff appointments, agreement to budgets etc</p>	<p>Challenge Adviser</p> <p>School Finance Officer</p> <p>HR Adviser</p>
<p><b>5</b> Formal meeting</p>	<p>Attendance at formal meeting by Head, Chair of Governors and Chair of Finance Committee</p>	<p>A formal meeting to be held with the school if:</p> <ul style="list-style-type: none"> <li>• the actions agreed in stage 3 are not completed within the agreed timescale; or</li> <li>• the school defaults on any aspects of the recovery action plan</li> </ul>	<p>Section 151 Officer</p> <p>Chief Education Officer</p> <p>School Finance Manager</p> <p>Challenge Adviser</p> <p>HR Adviser</p>