



CRICH CARR CHURCH OF ENGLAND PRIMARY SCHOOL

REPORT TO GOVERNING BODY

FINANCIAL BENCHMARKING 2020/21

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 2021 (DCC ref: Primary-and-Secondary-Benchmarking-2020-2021).

Obviously, we couldn't report on 2020 without acknowledging the impact COVID-19 had on our school, and financial performance. Government enforced lockdowns, home-schooling, reduced nursery income, 'bubble' creation, just a few elements that had an unprecedented impact on school life throughout much of the financial year.

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, 'printing and stationery' shows a range of costs from zero to £65 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 printing or stationery. Notwithstanding these caveats our summary follows.

2020/21 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 2020/21. Our results are taken from the latest financial information (April 2021) provided by DCC utilising the profile to year-end expenditure.

The school's expenditure 2020/21 was profiled to be £385,740 which can be allocated as follows:

	20/21		19/20		18/19	
	£'s	% of costs	£'s	% of costs	£'s	% of Costs
Employee Costs	307,937	79.8	281,129	80.9	232,842	81.1
Premises Costs	9,035	2.3	14,360	4.1	8,355	2.9
Supplies and Services Costs	13,492	3.5	34,575	10.0	15,269	5.3
Internal Charges	10,627	2.8	17,380	5.0	30,737	10.7
Sub-Total	341,091	100.0	347,444	100.0	287,203	100.0
Income	-72,360		-60,575		-45,885	
Total net Costs	268,732		286,869		241,318	

Around four fifths of the school's total costs are represented by Employee costs, a marginal decrease on the previous year. Premises costs have nearly halved from 19/20, at ~2% of total costs, down from 4% in the previous year. Supplies and services proportional spend has also dropped notably and is now at 4% of total costs. Internal charges, which in the DCC figures includes nursery income, reduced to 3% of total costs; from 5%.

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		
	20/21	19/20	18/19
Penny Acres Primary School	49	47	52
Hope Primary School	54	61	54
Stanton In Peak CE (Controlled) Primary School	59	62	48
Cromford CE Primary School	80	76	63
Stretton Handley CE (Controlled) Primary School	38	43	44
Matlock Bath Holy Trinity CE (Controlled) Primary School	45	40	39
Long Lane CE Controlled Primary School	34	27	32
Great Hucklow CE Primary School	30	35	40
<i>Average for the comparison group</i>	49	49	47

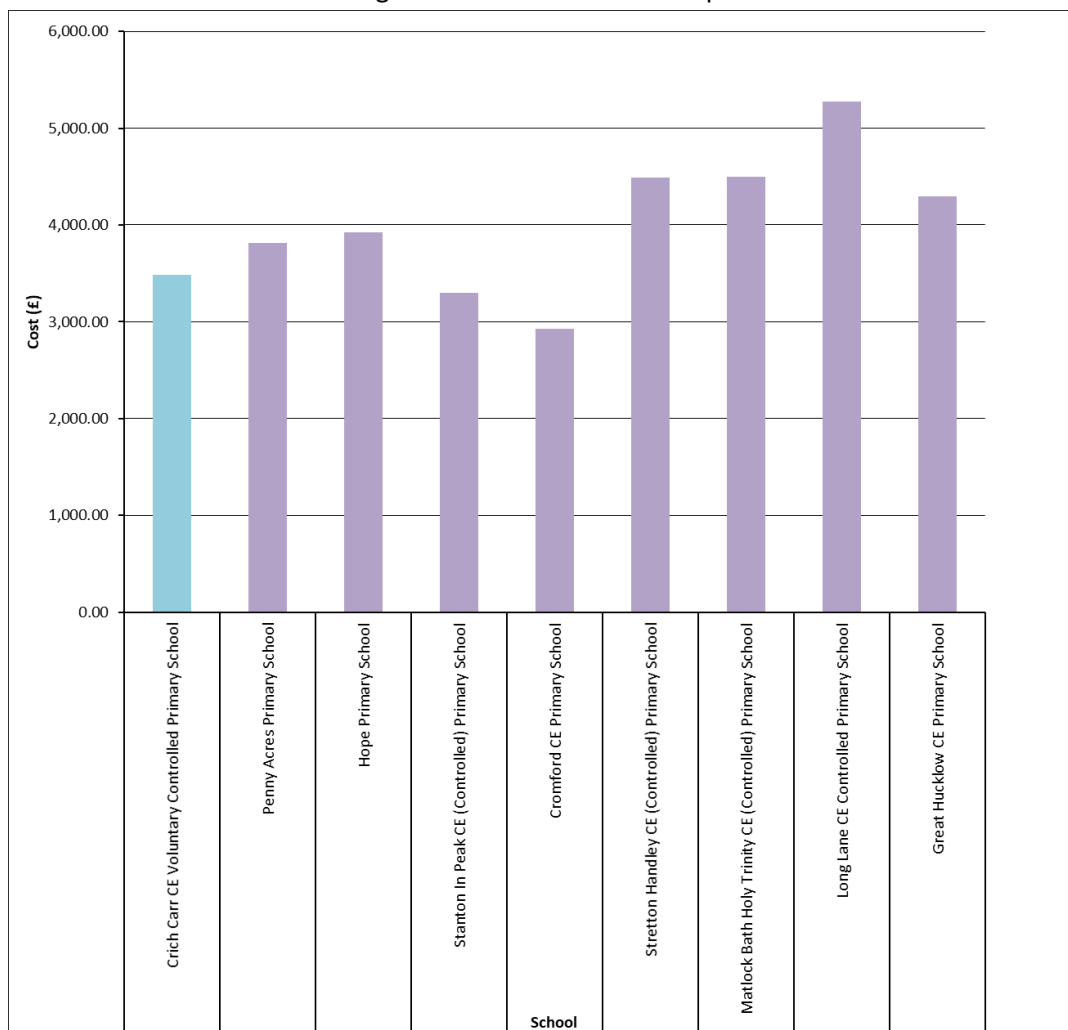
The similar size schools selected by DCC differ from the previous report. Increases in numbers shown in green, reductions in red.

For the year 20/21 year we had 58 pupils, an increase of 7 (14%) from 19/20. The average across our similar sized comparison remained static at 49.

1: Teachers' Costs

Our teaching costs were £3,487 per pupil which was below the average of the comparison (at £4,065 per pupil).

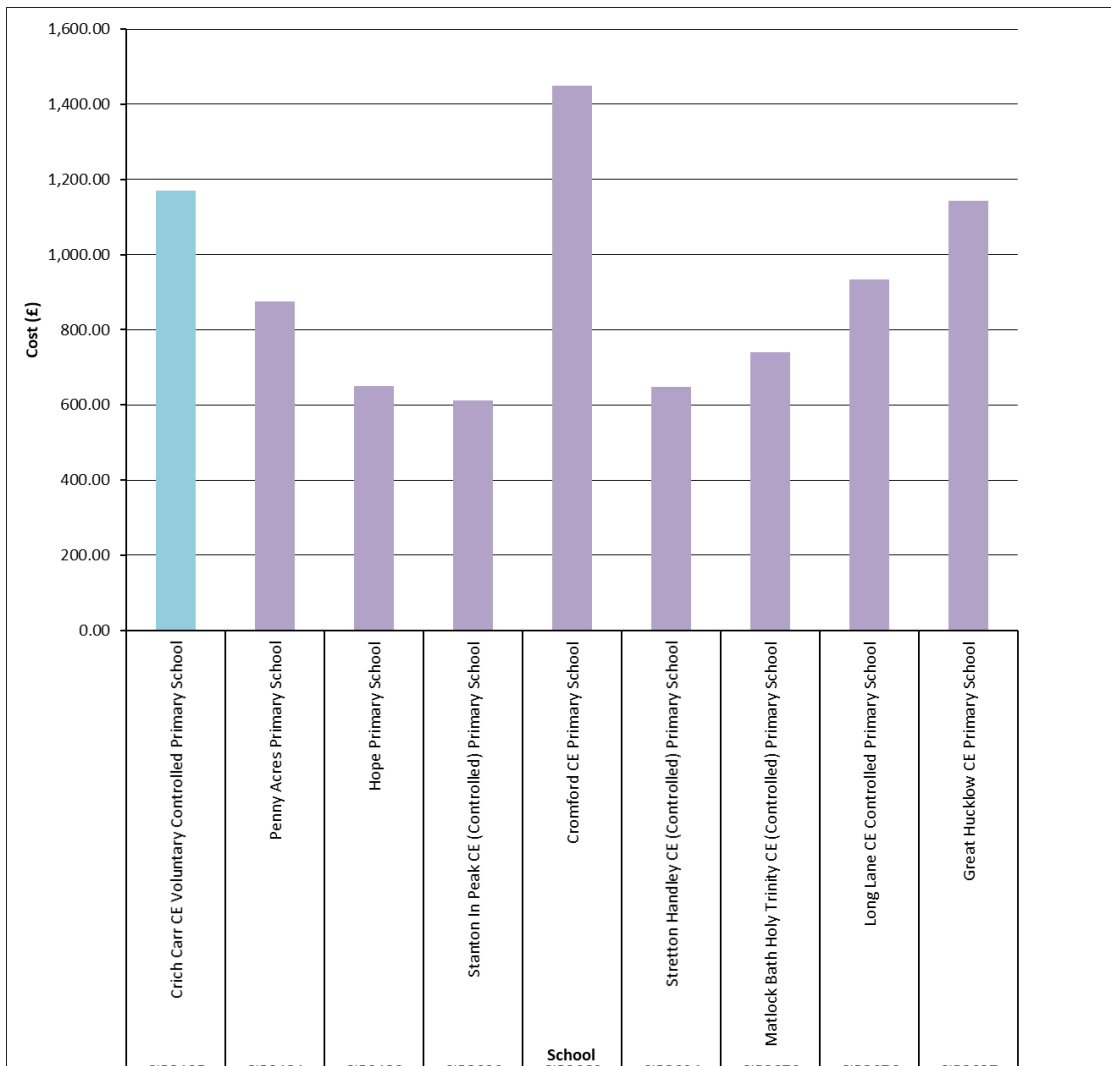
The chart below shows the range of results across the sample.



2: Teaching Assistants' Costs

Our TA costs were £1,171 per pupil which was above the average of the (at £882 per pupil).

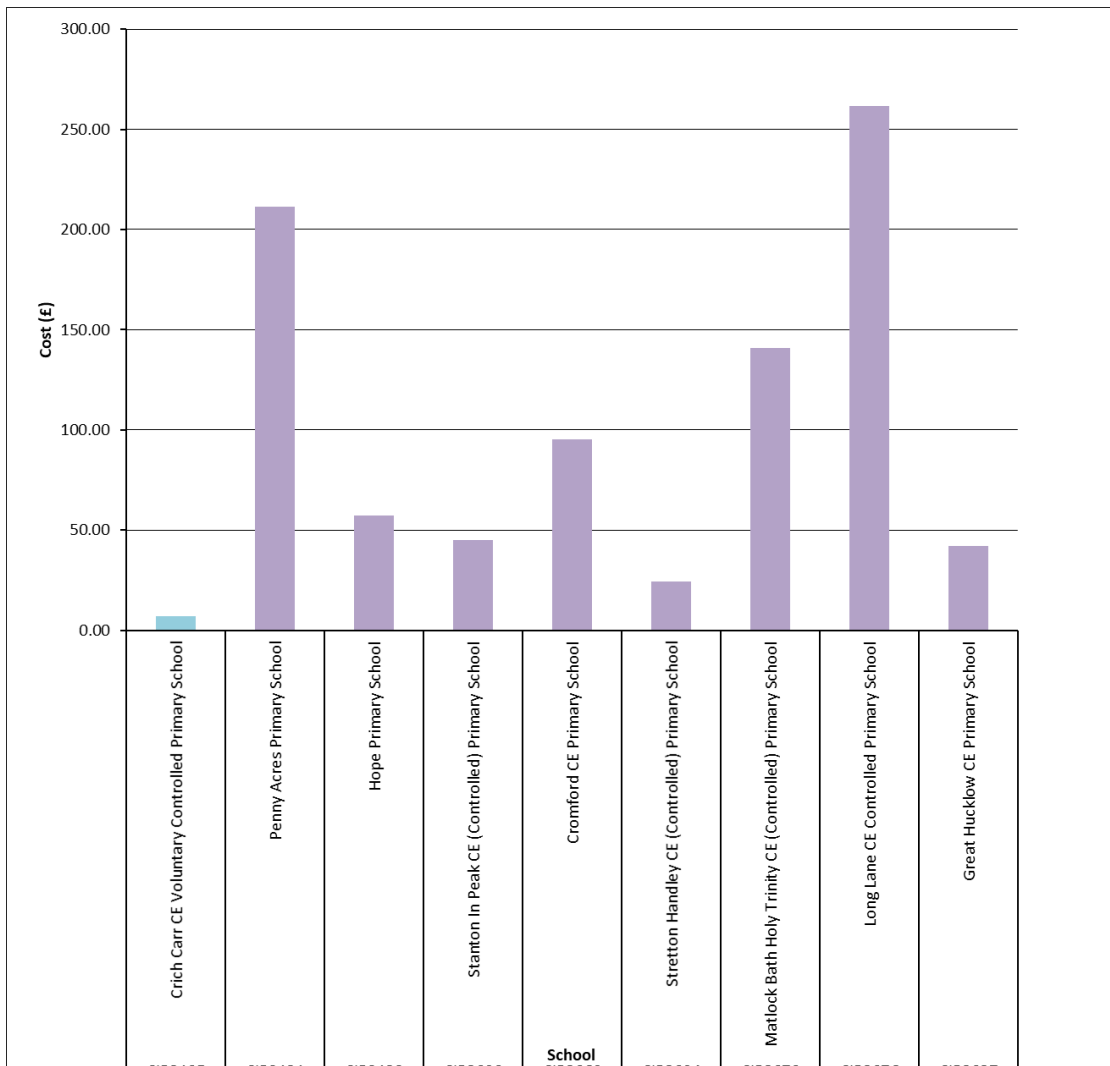
The chart below shows the range of results across the sample.



3: Supply Teachers' Costs incl. Agency

Our Supply Teachers' costs were £7 per pupil which was lower than the comparison (at £110 per pupil).

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

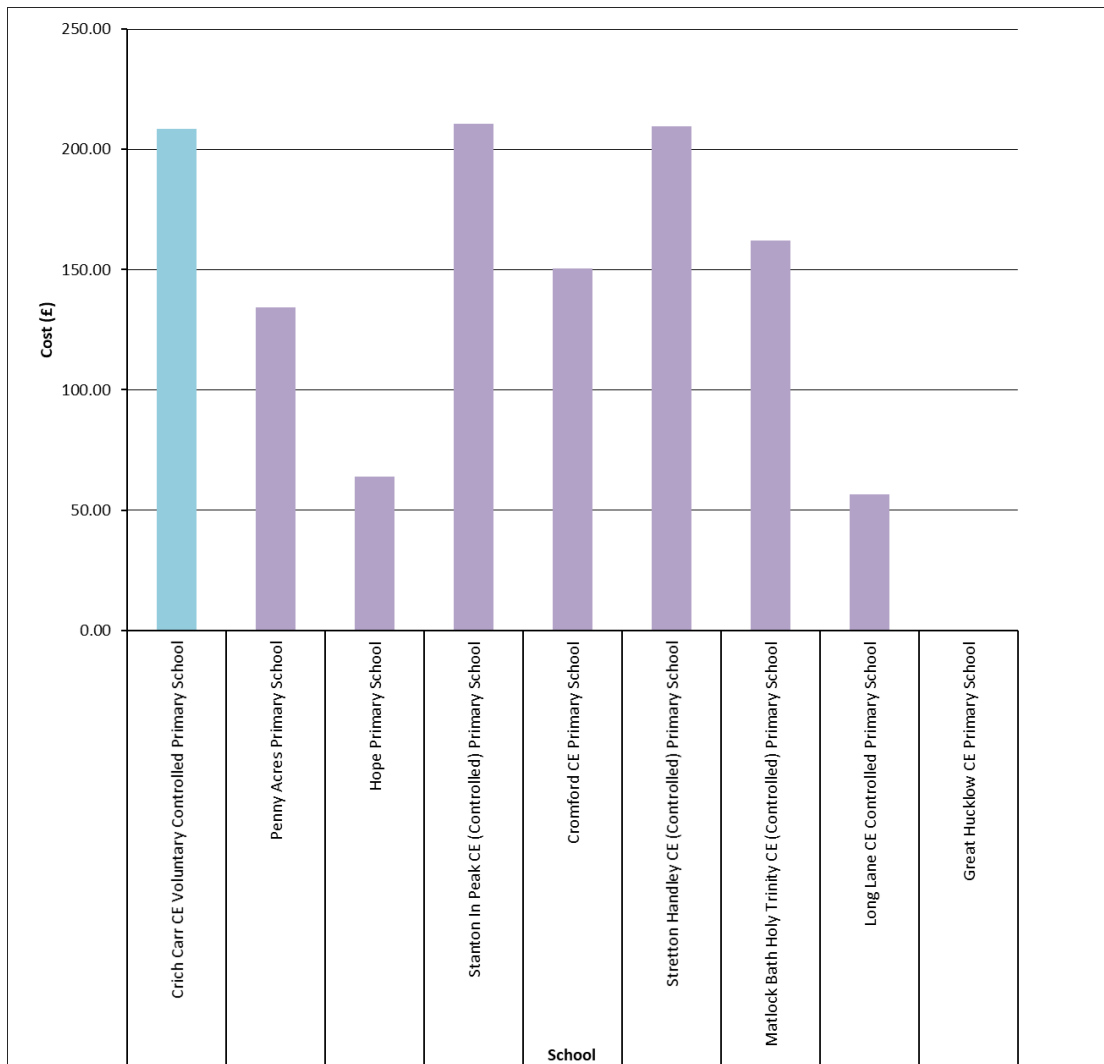


As shown above we had the lowest Supply Teachers' costs. The range of results across the dataset is substantial. Schools have flexibility with the mix of delivery staff with some choosing to employ more established teaching staff, with fewer supply teachers and vice versa.

4: *Midday Supervisors*

Our midday supervisor costs were £208 per pupil which was higher than the comparison (at an average £123 per pupil).

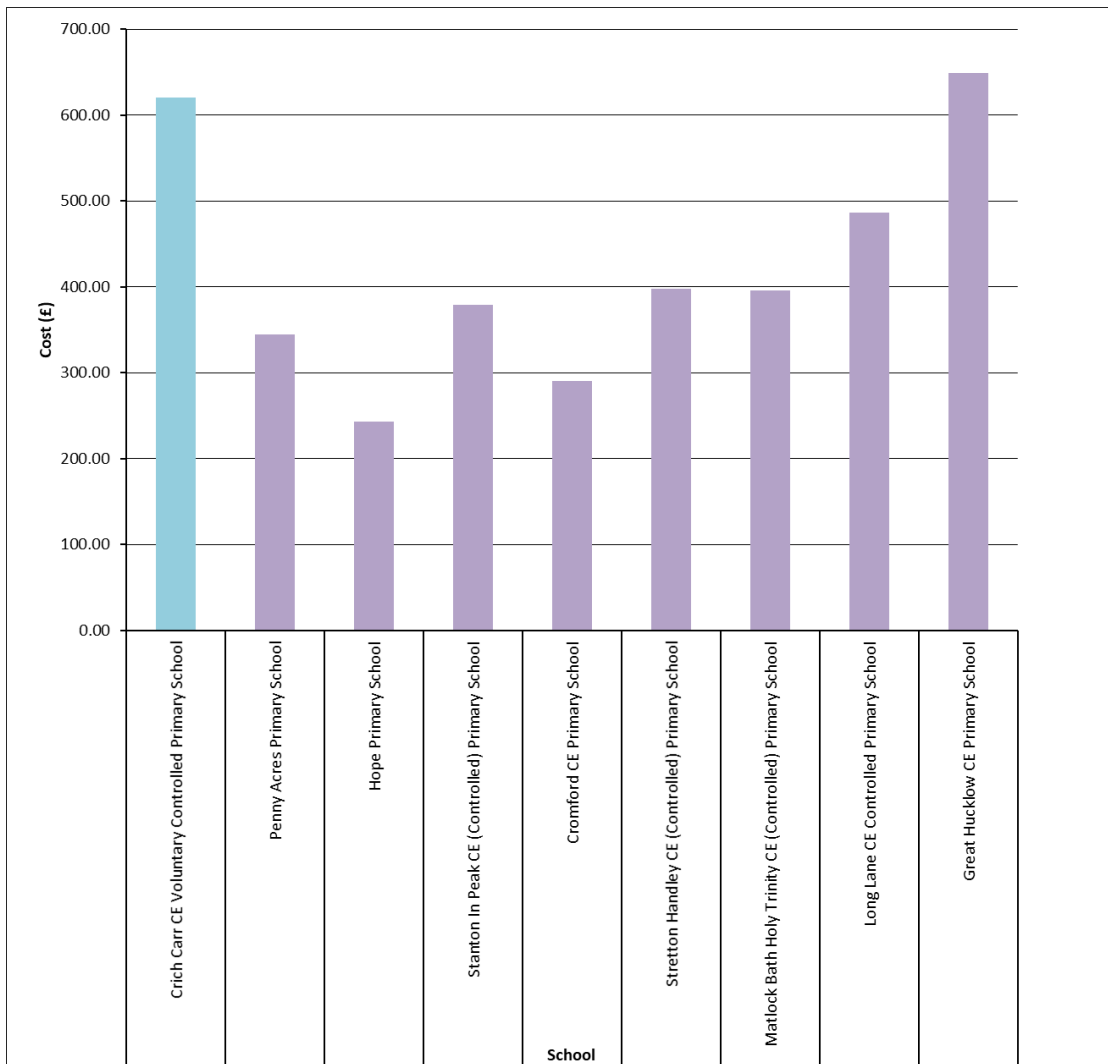
The chart below shows the range of results across the sample.



5: Admin Costs

Our Admin Costs were recorded at £621 per pupil which was higher than the comparison (at £398 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

Teachers and supply costs appeared well controlled relative to our peers. TA and midday supervisor costs Admin costs came out high.

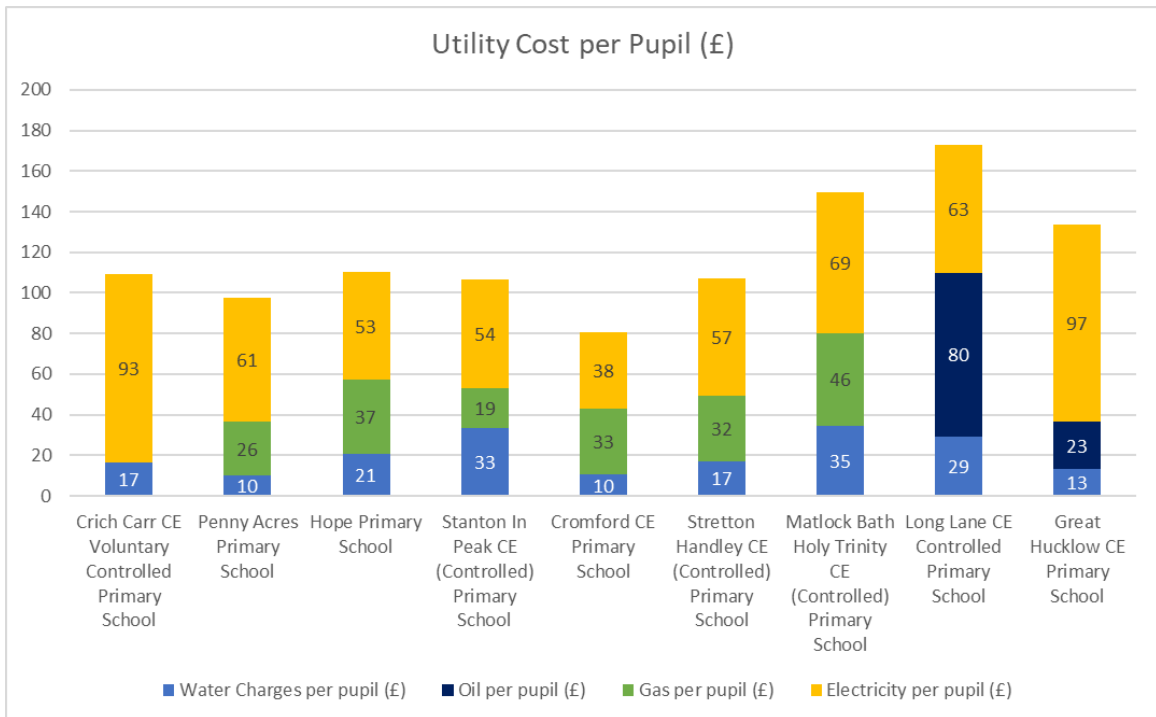
Our ancillary staff costs reduced to £37 per pupil from £207 per pupil in 2019/20. These costs relate to our before and after school provision which was heavily impacted by COVID restrictions. Whilst most schools had zero costs in this category, two schools had costs of £260.

Recognising that staff costs are by far the largest component of the school's annual budget, our teaching, TA, midday supervisor and supply staff costs came in at £4,873 per pupil , £307 lower than our similar size benchmark average of £5,180 per pupil.

7: Other Cost Areas

In terms of other significant cost categories:

- Our total utility costs were £109 per pupil. The average cost of utilities (water, solid fuel, oil, gas and electricity) was £120 per pupil across our comparator schools.



- Maintenance costs (R&M, minor improvements etc) were recorded at £67 per pupil. The average across our similar size comparison was £104 per pupil. However, one school had maintenance costs of £-69. Removing this anomaly from the comparison results in the average of the comparison increasing to £129 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 2020/21.
- 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 £5,494 per pupil, compare favourably with the comparisons.
- In terms of other significant cost areas, utility and maintenance costs continue to remain lower than our peers.

Robin Hallows
 Finance Committee Chair
 September 2021