

## 1. INTRODUCTION

All Brent schools are required under the Scheme for Financing Schools to provide to the LA a Governing Body approved annual budget by the 1<sup>st</sup> June each financial year. This paper sets out the process when a school is unable to balance its budget and must therefore apply for a licensed deficit.

## 2. SCOPE FOR AGREEING A DEFICIT BUDGET

Schools should only apply for a licensed deficit in exceptional circumstances where they cannot set a balanced budget without seriously impacting on the educational provision at the school. The purpose of the licensed deficit process is to enable schools to:

- identify and acknowledge the problem;
- agree with the LA a plan of action and to monitor progress against this plan;
- take strategic action to improve the long term financial situation of the school;
- balance their budget over a period of no longer than three years.

To apply for a licensed deficit a school must complete a Licensed Deficit Application & Agreement Form and provide a summary and detailed recovery plan (including staffing structure) detailing how the schools budget will be balanced over a period up to three years.

Schools are reminded that the key to being able to recover any deficits is by early identification and definitive action to rectify.

The ultimate responsibility for formulating a Deficit Recovery Plan lies with the Head Teacher and the Governing Body of the school. In preparing such a plan it is vital to engage with the Schools Finance Team at an early stage of the process.

- Schools are advised to seek advice from the School Improvement Service in making any plans to ensure that educational standards are not compromised.
- Schools are advised to seek HR advice if any of the plans made will affect staffing or the staffing structure of the school.

## 3. CRITERIA FOR APPROVING AN APPLICATION FOR A LICENSED DEFICIT

The Licensed Deficit process is used by the Authority to provide schools with an appropriate level of challenge and support to help them set a balanced budget or if this is not achievable to prepare a recovery plan that sets out the action the school will take to achieve a sustainable balanced financial position over an agreed period of no longer than three years.

The LA will not unreasonably reject an application for a Licensed Deficit, and will consider the following in reaching a decision:

- The nature of the circumstances which gave rise to the deficit and specifically whether they could have been foreseen;
- The school's track record in financial management;
- The robustness of the deficit recovery plan and the appropriateness of the timescales proposed;
- Any other mitigating circumstances.

The licensed deficit arrangement includes:

- a) A three year period in which to take the action required to balance the budget
- b) Challenge by the Schools Finance Team who will work in collaboration with link advisers and other authority staff, and will consider:
  - Benchmarking data;
  - Financial analysis of the school budget;

- Audit information;
- Compliance with Financial Management standards and Financial Regulations;
- Contextual data – e.g. demographic changes.

Where schools persistently fail to take actions agreed under the licensed deficit arrangement, this will be challenged and ultimately may lead to further intervention by the Authority.

- c) Support – Schools are advised to buy into one of the Schools Finance and/or HR support packages. The Schools Finance package offers personalised financial management support including Budget Planning Software.
- d) An Agreement that the school will:
- Implement the actions detailed in the recovery plan supplied with the Application for Licensed Deficit, within the timescales agreed.
  - Consult with the Schools Finance Team prior to advertising any new posts.
  - Not commit the school to any further expenditure other than that included in the recovery plan submitted, without the Schools Finance Team approval.
  - Report any material error or variance to their Application for Licensed Deficit to the Schools Finance Team as soon as it becomes apparent, including all relevant documentation.
  - Provide monthly budget monitoring reports to the Schools Finance Team by the end of the following month, which clearly indicates a year outturn forecast.
  - Provide any other information as and when required by the LA.

#### **4. DETAILED PROCESS**

##### Financial Assessment and Challenge

- i. If a school submits an approved budget that shows a deficit position a Licensed Deficit Agreement & Application must also be submitted by the same date (1<sup>st</sup> June). In addition the school will be asked to complete the summary Deficit Recovery Plan with notes, but will not be required to submit the detailed recovery plan if a multi-year budget has been submitted at the same time. A template for this is provided.
- ii. A school should formally notify the LA if as a result of internal budget setting or monitoring, it is forecasting a cumulative deficit position. This notification should be addressed to Senior Finance Analyst – Schools & Education and should inform of the situation, the reason for the situation and may seek a meeting to discuss the formulation of a Deficit Recovery Plan.
- iii. The Schools Finance Team has its own arrangements to monitor schools budgets based on reporting requirements, and if it is detected that a school is in financial difficulty and hasn't notified the LA nor has an existing Deficit Recovery Plan in place, the Senior Finance Analyst – Schools & Education will write to the school.
- iv. Following the submission of the approved budget and Deficit Recovery Plan a number of validation checks will be completed by the LA to ensure that the plans are reasonable. This will include:
  - Comparing the current year's income and expenditure budgets with previous year's trends to identify any significant differences.
  - Checking that the correct balances have been brought forward into the current year and all funding delegated by the LA has been taken into account.
  - Ensuring that the actions included are realistic and that by implementing them the required level of savings can be achieved.

Any areas that are unclear or simply not achievable will be queried with the school and clarification sought. Where the plans are deemed to be suitable they will be presented for approval to the Strategic Director of Children and Young People and the Chief Finance Officer and reviewed throughout the year.

- v. The LA will provide a response to the Licensed Deficit request within four weeks subject to the level of support and verification required.

#### Reporting and Review

- i. Schools in deficit are required to submit a monthly budget monitoring report which shows actual income and expenditure to date, and a forecast year end outturn, highlighting any variances to the submitted budget.
- ii. Schools with large deficits may also be required to attend a monthly meeting with the LA to discuss their financial position.
- iii. The local authority will formally consider the financial position of schools with a Licensed Deficit Agreement quarterly by reviewing the support identified for each school and each school's progress in moving towards a balanced position.
- iv. If it is apparent that the school has achieved its objective by returning to surplus, the Deficit Licence will be formally declared expired, and the LA will notify the school accordingly in writing.
- v. If it is apparent that the original plan cannot be achieved, the LA may require submission of a new Deficit Recovery Plan appropriate to the revised circumstances.
- vi. The LA will report to elected members and the Schools Forum where it is felt that LA intervention is required.
- vii. Monitoring will continue throughout the life of a Licensed Deficit, until it can be declared to have expired.

#### LA intervention:

This will apply where:

- a school is persistently in breach of the scheme for financing schools;
- a school will not set a balanced budget;
- a school will not engage in the Licensed Deficit process and/or the Licensed Deficit Application is unsuccessful;
- the deficit is worsening and no action is being taken by the school;
- there is evidence of financial mismanagement by the school.

A school that continues to fail to take the necessary action will be:

- required to attend a meeting with the Strategic Director of Children and Young People and the Chief Finance Officer or their representatives.
- given a formal notice of the action the LA recommends they should take to bring the budget back in to balance including any charging of interest on the deficit.
- given a month to respond.

Where a school still refuses to take the action identified by the local authority the ultimate sanction will be to suspend delegation following a meeting with the Strategic Director of Children and Young People. Under suspension the local authority would take control of the budget and take the necessary action before returning control to the Governing Body. During the suspension school staff would be responsible to the LA for the day-to-day financial administration in the school.



## **Licensed Deficit Agreement**

This is an agreement between the Strategic Director of Children and Young People and the Governing Body of \_\_\_\_\_.

### Introduction

This Agreement is made in accordance with section 4 of the Scheme for Financing Schools. Following consultation between the school, the governing body and officers acting on behalf of the Strategic Director of Children and Young People and the Chief Finance Officer it has been agreed that the school's financial position has been adversely affected to such an extent that the school will need to set a deficit budget for a limited period of time.

The Agreement has been established on the basis of the Governing Body's deficit recovery plan incorporated in this agreement and attached.

### Scope

Subject to paragraph 4, this Agreement authorises the Governing Body to maintain a deficit revenue balance for a period not exceeding three financial years commencing on 1<sup>st</sup> April 2014.

No interest will be levied on the deficit sum provided that the full sum is recovered within the licensed term. The Strategic Director of Children and Young People does retain the right to levy an interest surcharge where the Governing Body fails to carry out activities agreed in the deficit recovery plan.

### Review

The Head Teacher and Governing Body should review progress against the deficit recovery plan as an integral part of their financial management of the school and report regularly to the Schools Finance Team on progress. Any matters of concern should be referred promptly to the Schools Finance Team for consideration.

Notwithstanding this, if the school remains in deficit, delivery of the Deficit Recovery Plan shall be discussed and reviewed at least annually by the Governing Body of the school and a revised plan submitted to the Schools Finance Team.

### Termination

If, in the opinion of the Strategic Director of Children and Young People, there has been insufficient progress in implementing the agreed deficit recovery plan or the school is experiencing further financial difficulties then the Agreement may be terminated.

On termination the Strategic Director of Children and Young People shall take any further steps she considers necessary having regard to the Scheme for Financing Schools and



other courses of action that may be available. The Strategic Director of Children and Young People may consider the withdrawal of financial delegation.

**Reason for Deficit**

Please include in this section the reasons for the deficit budget and the circumstances leading up to the current position.

Enter text.

Please provide any additional information to support your request for an agreed deficit.

Enter text.

**Agreement**

We understand that the school will:

- Implement the actions detailed in the recovery plan supplied with the Application for Licensed Deficit, within the timescales agreed.
- Consult with the Schools Finance Team prior to advertising any new posts.
- Not commit the school to any further expenditure other than that included in the recovery plan submitted, without the Schools Finance Team approval.
- Report any material error or variance to their Application for Licensed Deficit to the Schools Finance Team as soon as it becomes apparent, including all relevant documentation.
- Provide monthly budget monitoring reports to the Schools Finance Team by the end of the following month, which clearly indicates a year outturn forecast.
- Provide any other information as and when required by the Local Authority.

Value of Licensed Deficit sought £Enter amount.

Head Teacher's Signature \_\_\_\_\_ Please print & date \_\_\_\_\_

Chair of Governor's Signature \_\_\_\_\_ Please print & date \_\_\_\_\_

**Approval**

Chief Finance Officer Signature \_\_\_\_\_ Date \_\_\_\_\_

Strategic Director of Children & Young People Signature \_\_\_\_\_ Date \_\_\_\_\_

Please return:

- The completed Application Form
- The completed Deficit Recovery Plan Summary
- The completed Deficit Recovery Plan Detail (at either CFR or Ledger code level) or the School's Approved Budget if submitted at the same time
- The completed Staffing Details or the staffing detail included in the Approved Budget

Send to Norwena Thomas via email on [norwena.thomas@brent.gov.uk](mailto:norwena.thomas@brent.gov.uk)



# DEFICIT RECOVERY PLAN

MONTH: CFR PRIOR 1 2 3  
2013-14 2014-15 2015-16 2016-17 NOTES

**BROUGHT FORWARD BALANCE (SURPLUS +/-DEFICIT -)**

**INCOME**

	I01 & I02	DEVOLVED FUNDING					
Budget Share	I01 & I02	DEVOLVED FUNDING					
SEN Funding	I03	OTHER INCOME					
Pupil Premium	I05	PUPIL PREMIUM					
Other Government Grants	I06	OTHER INCOME					
Other grants and payments received	I07	OTHER INCOME					
Income from facilities and services	I08	OTHER INCOME					
Income from Catering	I09	OTHER INCOME					
Receipts from supply teacher insurance claims	I10	OTHER INCOME					
Receipts from other insurance claims	I11	OTHER INCOME					
Income from contributions to visits etc	I12	OTHER INCOME					
Donations and/or voluntary funds	I13	OTHER INCOME					
Pupil focused extended school funding and/or grants	I15	OTHER INCOME					
Community focused school funding and/or grants	I16	OTHER INCOME					
Community focused school facilities income	I17	OTHER INCOME					
Additional grant for schools	I18	OTHER INCOME					

**TOTAL INCOME**

**EXPENDITURE**

	E01	EMPLOYEES - TEACHING					
Teaching staff	E01	EMPLOYEES - TEACHING					
Supply teaching staff	E02	EMPLOYEES - TEACHING					
Education support staff	E03	EMPLOYEES - SUPPORT					
Premises staff	E04	EMPLOYEES - SUPPORT					
Administrative and clerical staff	E05	EMPLOYEES - SUPPORT					
Catering staff	E06	EMPLOYEES - SUPPORT					
Cost of other staff	E07	EMPLOYEES - SUPPORT					
Indirect employee expenses	E08	EMPLOYEES - NON-PAYROLL					
Staff development and training	E09	EMPLOYEES - NON-PAYROLL					
Supply teacher insurance	E10	EMPLOYEES - NON-PAYROLL					
Staff related insurance	E11	EMPLOYEES - NON-PAYROLL					
Building maintenance and improvement	E12	PREMISES					
Grounds maintenance and improvement	E13	PREMISES					
Cleaning and caretaking	E14	PREMISES					
Water and sewerage	E15	PREMISES					
Energy	E16	PREMISES					
Rates	E17	PREMISES					
Other occupation costs	E18	PREMISES					
Learning resources	E19	SUPPLIES & SERVICES					
ICT learning resources	E20	SUPPLIES & SERVICES					
Examination fees	E21	SUPPLIES & SERVICES					
Administrative supplies	E22	SUPPLIES & SERVICES					
Other insurance premiums	E23	SUPPLIES & SERVICES					
Special facilities	E24	SUPPLIES & SERVICES					
Catering supplies	E25	SUPPLIES & SERVICES					
Agency supply teaching staff	E26	EMPLOYEES - NON-PAYROLL					
Brought in professional services – curriculum	E27	SUPPLIES & SERVICES					
Brought in professional services – other	E28	SUPPLIES & SERVICES					
Loan interest	E29	SUPPLIES & SERVICES					
Revenue Contributions to Capital	E30	SUPPLIES & SERVICES					
Community focused school staff	E31	SUPPLIES & SERVICES					
Community focused school costs	E32	SUPPLIES & SERVICES					

**TOTAL EXPENDITURE**

**CARRY FORWARD BALANCE (SURPLUS +/-DEFICIT -)**

# DEFICIT RECOVERY PLAN DETAILED

# OPTIONAL

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MONTH:	CFR	LEDGER CODE	PRIOR	1	2	3	NOTES
			2013-14	2014-15	2015-16	2016-17	

BROUGHT FORWARD BALANCE (SURPLUS +/DEFICIT -)			0	0	0	0	
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## INCOME

TEACHING ASSISTANTS INCOME	106	0108					
PRODUCTION KITCHEN INCOME	109	1618					
INSURANCE CLAIMS INCOME	111	3144					
TELEPHONE INCOME	108	4023					
SEN REDUCTION	103	5562					
PUPIL PREMIUM	105	8018					
OTHER GOVERNMENT GRANTS	106	8020					
LONG TERM SICKNESS INSURANCE	110	8021					
MATERNITY/JURY SERVICE/TRADE UNION GRANT	101	8022					
SEN INCOME (ADDITIONAL PAYMENTS IN YEAR)	103	8023					
ADDITIONAL CLASSES FUNDING	101	8024					
RISING ROLLS FUNDING	101	8025					
DONATIONS	113	8121					
SALES INCOME (VATable)	108	8211					
SALES INCOME (NON-VAT)	108	8212					
SALES INCOME - ADULT MEALS (VATable)	109	8213					
SALES INCOME - PUPIL MEALS (NON-VAT)	109	8214					
VENDING MACHINE SALES	108	8215					
OTHER FEES & CHARGES INCOME	108	8301					
N.O.F. INCOME	107	8302					
CONTRIBUTIONS FOR TRIPS/SCHOOL JOURNEYS IN	112	8303					
MUSIC TUITION INCOME	108	8304					
LOTTERY GRANT	107	8306					
SEN INCOME - OUT BOROUGH	103	8308					
LOAN FROM BRENT	101	8310					
TTA/NL CONSORTIUM/STUDENT MENTORING	106	8312					
EXAMINATION FEES INCOME (SECONDARIES ONLY)	108	8314					
YEAR 7 CATCH UP PREMIUM	106	8315					
SCHOOLS IN DIFFICULTY - SIS FUNDING	106	8316					
SPORTS/P.E. GRANTS	106	8318					
AFTER SCHOOL CLUB INCOME	108	8319					
EXTENDED SCHOOLS INCOME	115	8320					
PLAYSCHEME INCOME	108	8321					
NURSERY FEES INCOME	108	8322					
EXCLUSION MONEY	107	8327					
LONDON CHARTERED TEACHERS AWARD/INCOME	106	8329					
SEN REDUCTION - OUT BOROUGH	103	8331					
BREAKFAST CLUB INCOME	108	8332					
HEALTHY SCHOOLS INITIATIVE INCOME	106	8335					
INVEST TO SAVE	106	8337					
INCOME FROM OTHER SCHOOLS (BRENT ONLY)	107	8345					
PARENT SUPPORT ADVISOR PROGRAMME	107	8346					
CLUSTER SCHOOL INCOME	107	8350					
PE TEACHER RELEASE INCOME (SECONDARY ONLY)	118	8340					
LETTINGS INCOME	108	8611					
CARETAKER'S RENT INCOME	108	8612					
BANK INTEREST INCOME	108	8913					
GRANT INCOME	101	GRIN	0	0	0	0	

TOTAL INCOME			0	0	0	0	
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## EXPENDITURE

HEAD & DEPUTIES - PAYROLL	E01	0002					
FULL-TIME TEACHERS - PAYROLL	E01	0003					
PART-TIME TEACHERS - PAYROLL	E01	0004					
SPECIALIST TEACHERS - PAYROLL	E01	0005					
SUPPLY TEACHERS - PAYROLL (EXCL AGENCY)	E02	0006					
NURSERY TEACHERS - PAYROLL	E01	0007					
SEN SUPPLY TEACHERS - PAYROLL	E02	0009					
SEN TEACHERS - PAYROLL	E01	0010					
MUSIC TEACHERS - PAYROLL	E01	0104					
DANCE TEACHERS - PAYROLL	E01	0105					
SPECIALIST SUPPORT STAFF - PAYROLL	E03	0008					
SPECIALIST SUPPORT STAFF - PAYROLL	E03	0011					
OUTREACH WORKERS - PAYROLL	E03	0047					
CLASSROOM/LABORATORY ASSISTANTS - PAYROL	E03	0102					
FOREIGN LANGUAGE ASSISTANTS - PAYROLL	E03	0103					
LIBRARY STAFF - PAYROLL	E03	0201					
WORKSHOP/IT TECHNICIANS - PAYROLL	E03	0202					
WELFARE ASSISTANTS - PAYROLL	E03	0204					
NURSERY STAFF - PAYROLL	E03	0205					
SENIOR NURSERY OFFICERS - PAYROLL	E03	0206					



# DEFICIT RECOVERY PLAN DETAILED

# OPTIONAL

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MONTH:	CFR	LEDGER CODE	PRIOR	1	2	3	NOTES
			2013-14	2014-15	2015-16	2016-17	
NURSERY OFFICERS (EXTENDED SERVICES) - PAY	E31	0208					
SEN WELFARE SUPPORT - PAYROLL	E03	0209					
SMSA's - PAYROLL	E07	0252					
SEN WELFARE SUPPORT (OUT BOROUGH) - PAYRO	E03	0279					
EXAM OFFICERS/INVIGILATORS - PAYROLL	E03	0300					
SITE SUPERVISORS - PAYROLL	E04	0352					
CLEANERS - PAYROLL	E04	0353					
APPORTIONED SITE SUPERVISOR COST - PAYROLL	E04	0358					
SECURITY STAFF - PAYROLL	E04	0400					
ADMIN/CLERICAL STAFF - PAYROLL	E05	0501					
BUSINESS MANAGERS/BURSARS - PAYROLL	E05	0502					
CENTRE MANAGER/COORDINATOR	E03	0505					
AFTER SCHOOL CLUB SALARIES - PAYROLL	E07	0701					
CLERK TO GOVERNING BODY - PAYROLL	E05	0704					
BREAKFAST CLUB SALARIES - PAYROLL	E07	0705					
CATERING STAFF - PAYROLL	E06	0706					
MEDICAL STAFF - PAYROLL	E07	0710					
TEACHING STAFF - AGENCY	E26	0041					
MUSIC TEACHERS - AGENCY	E26	0042					
MUSIC TEACHERS - PERIPATETIC & SELF-EMPLOYE	E27	0043					
DRAMA TEACHERS - AGENCY	E26	0044					
SPECIALIST TEACHERS - AGENCY	E26	0046					
SEN TEACHERS - AGENCY	E26	0049					
EXAM OFFICERS/INVIGILATORS - AGENCY	E27	0050					
EMPLOYEES CONTINGENCIES	E01	0111					
SUPPORT STAFF - AGENCY	E28	0241					
SEN SUPPORT STAFF - AGENCY	E28	0249					
PREMISES STAFF - AGENCY	E28	0341					
CLEANERS - AGENCY	E14	0342					
ADMINISTRATIVE STAFF - AGENCY	E28	0541					
CLERKING SERVICE - CONSULTANCY	E28	0550					
OTHER EMPLOYEE COSTS (INCL REDUNDANCY)	E08	0911					
TRAINING	E09	0914					
EMPLOYEES INSURANCE (CENTRALLY HELD AND P	E11	0923					
RECRUITMENT EXPENSES & ADVERTS	E08	0941					
STAFF PUBLIC TRANSPORT	E08	2314					
STAFF CAR ALLOWANCES	E08	2412					
STAFF SUBSISTENCE	E08	4114					
ADULT MEALS	E08	4115					
LONG TERM SICKNESS INSURANCE COSTS	E10	5556					
PREMISES CONTINGENCIES	E12	0222					
GENERAL MAINTENANCE	E12	1511					
HEATING MAINTENANCE	E12	1516					
MAJOR REPAIRS - REVENUE	E12	1522					
REVENUE CONTRIBUTIONS TO CAPITAL	E30	1523					
GROUND MAINTENANCE	E13	1581					
FUEL OIL	E16	1611					
ELECTRICITY	E16	1613					
GAS	E16	1614					
PRODUCTION KITCHEN COSTS	E18	1619					
KITCHEN MAINTENANCE	E18	1620					
RENT - PREMISES & GROUNDS	E18	1621					
RATES (NNDR)	E17	1632					
WATER	E15	1642					
PREMISES INSURANCE (CENTRALLY HELD AND PAI	E23	1681					
PREMISES INSURANCE - EXTERNAL	E23	1682					
CLEANING CONTRACT	E14	1731					
CLEANING MATERIALS	E14	1733					
DISINFESTATION/REFUSE	E18	1734					
WINDOW CLEANING	E14	1739					
CCTV/BURGLAR ALARM MAINTENANCE	E18	1780					
HEALTH & SAFETY COSTS	E18	1785					
MISCELLANEOUS EXPENDITURE - PREMISES	E18	3724					
LAUNDRY	E14	3631					
PROTECTIVE CLOTHING	E18	3611					
SUPPLIES/SERVICES/TRANSPORT CONTINGENCIES	E19	0333					
PUPIL RECREATIONAL TRANSPORT	E19	2511					
TEXT BOOKS	E19	3158					
EDUCATIONAL EQUIPMENT & MATERIALS	E19	3181					
CURRICULUM MATERIALS (INCL STATIONERY)	E19	3183					
FURNITURE (CURRICULUM)	E19	3302					
EXTRA MURAL/FIELD STUDY	E19	3866					
16-19 BURSARY FUND PAYMENTS	E19	3853					
EXAM COSTS (PRIMARY ONLY)	E19	3852					
ICT HARDWARE (CURRICULUM)	E20	3184					
ICT SOFTWARE (CURRICULUM)	E20	3185					

# DEFICIT RECOVERY PLAN DETAILED

# OPTIONAL

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MONTH:	CFR	LEDGER CODE	PRIOR	1	2	3	NOTES
			2013-14	2014-15	2015-16	2016-17	
ICT CONSUMABLES (CURRICULUM)	E20	3186					
ICT BROADBAND	E20	3188					
EXAMINATION FEES/SATS (SECONDARY ONLY)	E21	3851					
NON-CURRICULUM EQUIPMENT	E22	3111					
LEASED EQUIPMENT (NON-CURRICULUM)	E22	3114					
TEXT SERVICE CONTRACT	E22	3190					
FURNITURE (NON-CURRICULUM)	E22	3301					
CONTRACT PRINTING	E22	3711					
STATIONERY - ADMIN	E22	3712					
PHOTOCOPIER & REPROGRAPHIC COSTS	E22	3714					
ICT CONSUMABLES (NON-CURRICULUM)	E22	3715					
OTHER OFFICE EXPENSES	E22	3725					
BANK CHARGES	E22	3812					
POSTAGE	E22	4011					
TELEPHONE COSTS	E22	4021					
ICT SUPPORT CONTRACT (NON-CURRICULUM)	E22	4053					
ICT HARDWARE (NON-CURRICULUM)	E22	4055					
ICT SOFTWARE (NON-CURRICULUM)	E22	4056					
MISCELLANEOUS EXPENDITURE - SUPPLIES	E22	4403					
OTHER INSURANCE PREMIUMS	E23	4401					
P.E. INSTRUCTORS	E31	3814					
SUBSCRIPTIONS (CURRICULUM)	E19	3815					
SUBSCRIPTIONS (NON-CURRICULUM)	E22	3816					
ADVERTISING	E22	3820					
CLUSTER SCHOOLS EXPENDITURE	E24	3850					
PURCHASE OF GOODS FOR SALE	E24	3860					
AFTER SCHOOL CLUB - PROVISIONS	E24	3862					
BREAKFAST CLUB - PROVISIONS	E24	3863					
SWIM POOL/SPORTS CENTRE COSTS	E24	3869					
CHARITABLE DONATIONS (PAID BY THE SCHOOL)	E24	3870					
VENDING MACHINE HIRE	E25	3861					
PUPIL MEALS	E25	5507					
CATERING CONTRACT - RUNNING COSTS	E25	5508					
ICT SUPPORT CONTRACT (CURRICULUM)	E27	4054					
PROFESSIONAL FEES	E28	3813					
SECURITY SERVICES	E18	5501					
LEGAL COSTS- EXTERNAL	E28	5502					
ENVIRONMENTAL HEALTH - TRADED SERVICES	E28	5548					
LANGUAGE SHOP - TRADED SERVICES	E28	5549					
LIBRARIES ARTS & HERITAGE - TRADED SERVICES	E28	5550					
EXTERNAL CONTRACT (CAPITA or OTHER SYSTEM)	E28	5551					
LEGAL COSTS - TRADED SERVICES	E28	5552					
HR SERVICE - TRADED SERVICES	E28	5553					
RECRUITMENT SERVICE - TRADED SERVICES	E28	5554					
PAYROLL ADMINISTRATION - TRADED SERVICES	E28	5555					
SCHOOL IMPROVEMENT SERVICE - TRADED SERVICES	E28	5557					
SCHOOLS FINANCE - TRADED SERVICES	E28	5558					
POLICY & PERFORMANCE - TRADED SERVICES	E28	5563					
PAYROLL ADMINISTRATION - EXTERNAL	E28	5564					
HR SERVICE - EXTERNAL	E28	5565					
PRUDENTIAL LOAN CHARGES	E29	5560					
LOAN REPAYMENTS	E29	5561					
<b>TOTAL EXPENDITURE</b>			0	0	0	0	
<b>CARRY FORWARD BALANCE (SURPLUS +/DEFICIT -)</b>			0	0	0	0	