

Powys County Council Scrutiny Report Template

Committee:	Learning and Skills Scrutiny Committee
Date:	21 June 2023
Subject:	School Outturn Positions 31 March 2023 and Budget Plans 2023-24

1. Who will be the Lead Officer(s) / Lead Cabinet Member(s) presenting the report?

Name:	Role:
Councillor Pete Roberts	Cabinet Member for a Learning Powys
Councillor David Thomas	Cabinet Member for Finance and Corporate Transformation
Georgie Bevan	Head of Education
Mari Thomas	Schools Finance Manager

2. Why is the Scrutiny Committee being asked to consider the subject?

This is an annual report provided to Learning and Skills Scrutiny Committee to inform members of the school budget positions at 31 March 2023 and of the governing body ratified budgets for 2023-24 onwards.

3. Role of the Committee:

The role of the Committee in considering the subject is to:

- Review the overall school reserves positions
- Review individual school reserves positions
- Ensure compliance with Powys Scheme for Financing Schools in addressing schools in surplus / deficit
- Provide comments to Cabinet on school reserve positions

4. Key Scrutiny Questions:

What Key areas should the Committee focus on:

Table 1: Outturn position and change from forecast
Table 2: Budget position for 2023-24
Paragraph 4.4: actions for schools in unlicensed deficits
Section 6: Conclusions and Resource implications
Appendix 1: Escalation process as set out in the Scheme for Financing Schools
Appendix 2: Individual school positions

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5. Guiding Principles for Scrutiny Members:

To assist the Committee when scrutinising the topic:	
5.1	Impact the matter has on individuals and communities: <ul style="list-style-type: none"> • Will impact on educational provision at schools across Powys
5.2	A look at the efficiency & effectiveness of any proposed change – both financially and in terms of quality <p style="text-align: right;">[focus on value]</p> <ul style="list-style-type: none"> • Report focuses on school balances • Improving financial management in schools is an on-going priority for the authority
5.3	A look at any risks <p style="text-align: right;">[focus on risk]</p> <ul style="list-style-type: none"> • Cumulative deficit balances in future years remain a concern and a significant risk to the authority • Not addressing projected deficits promptly can affect the future educational delivery more significantly at a later date
5.4	Looking at plans and proposals from a perspective of: <ul style="list-style-type: none"> • Long term – Schools’ budget plans cover a period of 3 years to enable appropriate planning • Prevention – The Team around the School continues to work well with individual schools, headteacher and governing bodies to ensure prompt action in addressing any projected deficits. <p style="text-align: right;">[focus on wellbeing and future generations]</p>
5.5	The potential impacts the decision would have on: <ul style="list-style-type: none"> • Report is for information only <p style="text-align: right;">[focus on equality and Welsh Language]</p>

Key Feeders (tick all that apply)

Strategic Risk		Cabinet Work Plan	
Director / Head of Service Key Issue	Y	External / Internal Inspection	Y
Existing Commitment / Annual Report		Performance / Finance Issue	Y
Suggestion from Public		Referral from Council / Committee	
Corporate Improvement Plan		Impacting Public / other services	Y
Service Integrated Business Plan	Y		
Suggestion from Members			
Partnerships			

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CYNGOR SIR POWYS COUNTY COUNCIL.

**Learning & Skills Scrutiny Committee
21st June 2023**

**REPORT AUTHOR: County Councillor Pete Roberts
Cabinet Member for a Learning Powys**

**County Councillor David Thomas
Cabinet Member for Finance and Corporate
Transformation**

**REPORT TITLE: School Outturn Positions 31 March 2023 and Budget
Plans 2023-24**

REPORT FOR: Information

1 Purpose

1.1 To inform Cabinet Members of

1.1.1 the outturn position on school reserve movements and balances at 31 March 2023, and

1.1.2 the school budget plans for 2023-24 as ratified by Governing Bodies and submitted to the authority on 1 May 2023.

2 Background

2.1 Powys County Council delegated a total of £85.9 million to schools through the funding formula for 2022-23, which includes £3.9 million provided for inflation and pupil number changes for 2022-23. This total delegated funding includes grant funding in relation to Post-16 provision of £5.0 million and Foundation Learning provision of £2.5 million.

2.2 School Funding legislation and regulations allow schools to carry forward surplus or deficit balances from one financial year to the next and there is an expectation within the regulations that the authority will monitor those year-end balances.

2.3 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 2023-24 financial year, the deficit budget can be licensed by the Authority, if it meets the requirements defined in the Scheme.

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- 2.4 Decision-making responsibility in respect of both year-end balances and approval of budgets as being compliant with the Scheme is delegated jointly to the Head of Education and the Head of Finance.
- 2.5 Developing a whole authority approach to securing effective financial management of all Powys schools remains one of the priority areas for the authority and progress on this is reported separately.
- 2.6 Warning notices were issued to those schools projecting deficits of greatest concern in July 2019. Since the warning notices were issued, these schools have been working with Schools Service, School Improvement Advisers, HR and Finance officers to improve their budget positions. Forecasts of school balances are reviewed each month by the Schools' finance team and reported on a monthly basis to the Head of Education.
- 2.7 At 1 April 2022 there were five warning notices in place and these five warning notices remain in place at 1 April 2023. One notice of concern was issued in September 2022, which was subsequently removed in April 2023, once the school had taken the action required to balance their budget.
- 2.8 Any new areas of concern with any school's financial position are escalated swiftly and any action required is taken forward in a timely manner, in accordance with the process set out in the Scheme (shown at Appendix A to this report).

3 Outturn Position 31 March 2023

- 3.1 At 31 March 2023, the total cumulative reserves for schools (including the loan scheme and the balance on the closed schools reserve) was in a surplus position of £6.3 million, as shown in table 1 below.
- 3.2 The overall position on schools' carried forward reserves is a surplus of £6.6 million. This is an improved position compared to Schools' original budget plans (May 2022) which projected a total surplus balance of £4.1 million for 31 March 2023, an improvement of £2.5 million during the financial year.
- 3.3 This is in part due to the distribution of £1.3 million of contingency funding and additional grant funding of £0.7 million delegated to schools at year end. In addition to this, schools have worked to reduce their running costs and limit the expected draw on reserves by £0.5m with support from "Team¹ around the school", as part of their response to the budget challenge facing the authority as a whole.

¹ Comprising senior officers from Schools Service, School Improvement Advisers, HR Business Partners and Finance Officers along with others as required.

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Table 1: Summary outturn position on the total cumulative schools reserve as at 31 March 2023

School Sector	Opening Balance 31-Mar-22 £'000	Actual Transfer to / (from) 2022-23 £'000	Closed School Write Offs 31-Mar-23 £'000	Closing Balance 31-Mar-23 £'000	Original budgeted Cont. to / (from) reserves 01-May-22 £'000	Forecast Cont. to / (from) reserves Feb-23 £'000
Primary	7,924	(1,027)	(243)	6,654	(3,204)	(2,729)
Secondary	(847)	(1,109)	48	(1,908)	(1,147)	(2,168)
All Through	864	(34)	0	830	(287)	(293)
Special	1,006	41	0	1,047	(259)	(291)
Sub Total	8,947	(2,129)	(195)	6,623	(4,897)	(5,481)
Loans	(14)	7	0	(7)	0	7
Closed Schools	(322)	(194)	195	(321)	0	42
Total	8,611	(2,316)	0	6,295	(4,897)	(5,432)

3.4 Individual school year end balances are shown in Appendix B. As at 31 March 2023, there were seventy seven (77) schools in a surplus position, with a combined cumulative surplus balance of £10.3 million.

3.5 As at 31 March 2023, there were eleven schools in a deficit balance position, with a combined cumulative deficit of £3.7 million. An increase of four schools holding a deficit from the previous seven schools.

4 Governing Body Ratified Budget Plans 2023-24 and future years

4.1 The Scheme requires schools to submit budget plans that have been ratified by their Governing Body by 1 May each year. These plans should include budgets for the new financial year and indicative budget plans for the next two years (primaries) or three years (secondaries / all-age / special schools). These budget plans are then reviewed by the Head of Education and the Head of Finance to assess whether they comply with the Scheme and to agree any actions that may be required.

4.2 As shown in Table 2 below, collectively schools intend to utilise £6.0 million of their reserves, during 2023-24 resulting in a budgeted carry forward position of £0.7 million surplus balance at the end of March 2024.

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Table 2: Summary of budgeted school balances position at 31 March 2024

	Primary	Secondary	All-Age	Special	Total
Governor Ratified Budgets (1st May 2023)					
Number of schools projecting a surplus	60	3	2	2	67
Projected Value of Surplus (£)	3,742,103	628,816	435,704	354,249	5,160,872
Number of schools in Deficit	14	5	1	1	21
Projected Value of Deficit (£)	(566,927)	(3,827,862)	(29,894)	(124,239)	(4,548,921)
Overall – Number	74	8	3	3	88
Overall – Value (£)	3,175,176	(3,199,046)	405,810	230,010	611,951

4.3 Of the budgets submitted, sixty seven schools were budgeting to be in a cumulative surplus position at 31 March 2024, meeting the criteria to be approved under the Scheme (this is thirteen fewer than the previous year). Twenty-one schools are budgeting to be in a cumulative deficit position at 31 March 2024 (this compares to ten schools in May 2022). Of the 21 budgets projecting a deficit at the end of this financial year, fifteen are categorised as unlicensed deficits as they do not meet the criteria within the Scheme to be categorised a licensed deficit.

4.4 The sixteen schools that have submitted budgets that are in unlicensed positions are listed below, along with commentary on actions in place.

School	Comment
Berriew CP School	Deficit recovery plan requested.
Brynhafren CP School	Deficit agreement in place, to be updated.
Churchstoke CP School	Project in-year surplus in 2025-26. Deficit agreement to be put in place.
Cradoc CP School	Deficit recovery plan requested
Crossgates CP School	Anticipated growth in pupil numbers from September 2023 will improve this position. Budget to be reviewed again at that time.
Llanbister CP School	Project in-year surpluses from 2024-25 onwards. Deficit agreement to be put in place.
Llanfihangel Rhydithon CP School	Spending restriction in place in advance of closure to minimise projected deficit.

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Llangedwyn CinW Voluntary Controlled School	Very low pupil numbers. Working with school to minimise projected deficit.
Ysgol Dafydd Llwyd	Deficit recovery plan requested
Ysgol Meifod	Project in-year surpluses from 2024-25 onwards. Deficit agreement to be put in place.
Brecon High School	Project in-year surpluses from 2024-25 onwards. Working with school to put a deficit agreement in place. Warning notice remains in place, to be reviewed Autumn term 2023.
Crickhowell High School	Budgeted in-year surpluses throughout budget plan, cumulative deficit reducing.
Welshpool High School	Projecting in-year deficits from 2024-25 onwards. In-depth review to be undertaken. Recovery plan requested.
Ysgol Calon Cymru	Budgeted in-year deficits throughout budget plan. Recovery plan requested.
Ysgol Maesydderwen	Projecting in-year deficits from 2024-25 onwards. In-depth review to be undertaken. Recovery plan requested. Warning notice remains in place, to be reviewed Autumn term 2023.
Ysgol Bro Caereinion	Projecting in-year deficits from 2024-25 onwards. In-depth review to be undertaken. Recovery plan requested.

4.5 In addition to these schools, one school remains on a warning notice in relation to its financial position:

School	Comment
Ysgol Cedewain	Budget plan is in a licensed deficit position under the Scheme. Project in-year surpluses from 2024-25 onwards. Warning notice remains in place, to be reviewed Autumn term 2023.

5 Loan Scheme

5.1 In 2013-14, the authority approved the implementation of a loan scheme which was subsequently withdrawn during 2015-16. Only two schools continue to hold loans under this scheme and continue to make payments in line with their agreements, being Caersws CP School (balance at 1 April 2023: £2,500 and Ysgol Dyffryn Trannon (balance at 1 April 2023: £4,500), totalling £7,000, as shown in Table 1 above.

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6 Conclusion and Resource Implications

- 6.1 Cumulative deficit balances in future years remain a concern and a significant risk to the authority. Schools are generally working constructively with Council officers to bring in-year budgets into balance and prevent the deficits increasing further. Once this position has stabilised, work continues on reducing the cumulative deficits.
- 6.2 All schools' forecasts are updated and reviewed on a monthly basis and any concerns highlighted with the Head of Education and Head of Finance 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.
- 6.3 The Head of Finance (S151 Officer) comments as follows: "While the receipt of grants received by schools during 2020-21 and 2021-22 has resulted in large surpluses for many schools, the projected financial position of our Schools continues to be a challenge. The impact of rising costs, particularly energy costs and pay awards will need to be monitored carefully by Governing Bodies and factored into their budget plans, the improved outturn position will assist schools in managing this. Historic deficits particularly in the secondary sector continue to challenge Governing Bodies. In the current financial situation it is important that those schools focus on their in year budget position to limit any further impact on the deficit. It is essential that all Governing Bodies work with Schools Service, HR and Finance officers to take action to provide an appropriate curriculum that can be delivered within the funding provided. Further action will be considered where Governing Bodies do not proactively work with the Authority to address their budget position."

7 Legal implications

- 7.1 The Head of Legal Services and the Monitoring Officer has commented as follows: "I note that the report is for information purposes only and have nothing to add to the report".

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Appendix A

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

Stage	School Action	Local Authority Action	Relevant Local Authority Officers
<p>Stage 1</p> <p>School identifies deficit</p> <p>or</p> <p>LA Officer raises a concern</p>	<p>School notifies LA school finance officer at earliest opportunity</p> <p>School acts with utmost prudence freezing all appointments and unplanned expenditure</p>	<p>Head of Education is notified</p> <p>Head of Education arranges team to ensure that Stage 2 is undertaken to ascertain financial position of the school</p>	<p>Head of Education</p> <p>School Improvement Adviser</p> <p>School Finance Officer</p> <p>HR Adviser</p>
<p>Stage 2</p> <p>Exploration of issue</p>	<p>School provides LA with all necessary information and prioritises required meetings</p>	<p>Discussions with school to establish possible cause of issue and potential solutions</p> <p>Notify Schools Finance Officer, HR Adviser and School Improvement Adviser</p>	<p>Head of Education</p> <p>School Improvement Adviser</p> <p>School Finance Officer</p> <p>HR Adviser</p>
<p>Stage 3</p> <p>Finalisation of agreed actions to be undertaken</p>	<p>Following exploration of issue, agree required actions with LA, for example:</p> <ul style="list-style-type: none"> • provision of 5 year forecast outturn/cashflow and curriculum plan • a deficit recovery action plan, including timescales agreed with LA, is approved by governing body and signed by Chair 	<p>Following exploration of issue, agree required actions with the school</p> <p>LA named officers / advisers work 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>Head of Education</p> <p>School Improvement Adviser</p> <p>School Finance Manager</p> <p>HR Adviser</p>

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Stage	School Action	Local Authority Action	Relevant Local Authority Officers
<p>Stage 4</p> <p>Implementation and monitoring 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 supports school as required by the recovery action plan e.g. timely decisions of staff appointments, agreement to budgets etc</p>	<p>School Improvement Adviser</p> <p>School Finance Officer</p> <p>HR Adviser</p>
<p>Stage 5</p> <p>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"> • the actions agreed in stage 3 are not completed within the agreed timescale; or • the school defaults on any aspects of the recovery action plan 	<p>Section 151 Officer</p> <p>Head of Education</p> <p>School Finance Manager</p> <p>School Improvement Adviser</p> <p>HR Adviser</p>

The Authority may issue a notice of concern at any stage in the table above.

Where the Authority deems it appropriate, the authority may issue a Warning Notice to a school and will adopt the Welsh Government's Schools Causing Concern Guidance 2017 (222/2017) alongside the relevant legislative provisions.

Where a warning notice has been issued which has not been complied with to the satisfaction of the local authority within the compliance period, the school is eligible for intervention, as set out in the Welsh Government's Schools Causing Concern Guidance 2017 (222/2017).

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Appendix B

School	Budget Positions Ratified by Governing Bodies submitted 1 May 2023						
	2022-23 Actual Outturn Cumulative c/fwd surplus / (deficit) at 31 March 2023	2023-24 In year under / (over) spend	2023-24 Projected Cumulative c/fwd surplus / (deficit) at 31 March 2024	2024-25 In year under / (over) spend	2024-25 Projected Cumulative c/fwd surplus / (deficit) at 31 March 2025	2025-26 In year under / (over) spend	2025-26 Projected Cumulative c/fwd surplus / (deficit) at 31 March 2026
Abermule CP School	78,710	(53,886)	24,824	(2,194)	22,630	(27,477)	(4,847)
Archdeacon Griffiths C in W A School	108,945	(27,535)	81,410	(19,202)	62,208	(6,397)	55,811
Arddleen C P School	72,809	(34,424)	38,385	6,046	44,431	(15,552)	28,879
Berriew C P School	24,075	(35,425)	(11,350)	(25,690)	(37,040)	(28,594)	(65,634)
Brynhafren C P School	(123,492)	(15,719)	(139,211)	(28,913)	(168,124)	(37,994)	(206,118)
Builth Wells C P School	174,326	(48,993)	125,333	(66,427)	58,906	(80,814)	(21,908)
Buttington/Trewern C P School	37,477	(19,476)	18,001	216	18,217	(28,632)	(10,415)
Caersws C P School	78,797	(34,515)	44,282	(18,211)	26,071	(19,075)	6,996
Carreghofa C P School	94,993	(20,283)	74,710	(11,496)	63,214	(14,969)	48,245
Churchstoke C P School	(42,663)	(45,504)	(88,167)	(30,316)	(118,483)	913	(117,570)
Clyro C in W Controlled School	23,728	(16,117)	7,611	(7,182)	429	8,606	9,035
Cradoc C P School Closes Aug 24	41,070	(95,995)	(54,925)	(39,985)	(94,910)		
Crickhowell C P School	193,804	(112,364)	81,440	13,768	95,208	(35,705)	59,503
Crossgates C P School	31,007	(51,466)	(20,459)	(102)	(20,561)	(21,114)	(41,675)
Cwm Banwy	52,948	(48,244)	4,704	(22,699)	(17,995)	(2,042)	(20,037)
Forden C in W School	64,336	(23,511)	40,825	(13,763)	27,062	(30,539)	(3,477)
Franksbridge C P School	74,861	(16,016)	58,845	(24,851)	33,994	(37,256)	(3,262)
Gladestry C in W Controlled School	86,012	(25,000)	61,012	(23,176)	37,836	(39,193)	(1,357)
Guilsfield C P School	150,322	(51,746)	98,576	(32,185)	66,391	(39,809)	26,582
Hay-On-Wye C P School	142,304	(47,666)	94,638	(5,528)	89,110	(29,407)	59,703
Irfon Valley C P School	55,753	(13,335)	42,418	(20,005)	22,413	(20,437)	1,976
Knighton C in W Controlled School	274,369	(101,649)	172,720	(78,678)	94,042	(117,206)	(23,164)
Leighton C P School	75,516	(27,447)	48,069	(8,181)	39,888	(16,440)	23,447
Llanbedr C in W Aided School Closes Aug 23	26,170	(20,164)	6,006				
Llanbister C P School	7,098	(58,895)	(51,797)	25,999	(25,798)	24,109	(1,689)
Llandinam C P School	40,095	(25,239)	14,856	(10,286)	4,570	(6,426)	(1,856)
Llandrindod Wells C P School Cefnlllys	196,363	(82,837)	113,526	(68,855)	44,671	(98,892)	(54,221)
Llandysilio C in W School	(9,350)	(4,317)	(13,667)	19,111	5,443	22,505	27,949
Llanelwedd C in W Primary School	106,060	(24,876)	81,184	(18,165)	63,019	(19,298)	43,721
Llanfaes C P School	119,171	(50,535)	68,636	(17,500)	51,136	(18,095)	33,041
Llanfechain C in W School	62,211	(22,439)	39,772	(38,990)	782	(47,372)	(46,590)
Llanfihangel Rhydithon C P School Closes Aug 23	(33,715)	(5,688)	(39,403)				

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Llangattock C in W Controlled School	83,560	(28,732)	54,828	(38,312)	16,516	(35,122)	(18,606)
Llangedwyn C in W Voluntary Controlled School	3,597	(33,962)	(30,365)	(65,536)	(95,900)	(70,940)	(166,840)
School	2022-23 Actual Outturn Cumulative c/fwd surplus / (deficit) at 31 March 2023	2023-24 In year under / (over) spend	2023-24 Projected Cumulative c/fwd surplus / (deficit) at 31 March 2024	2024-25 In year under / (over) spend	2024-25 Projected Cumulative c/fwd surplus / (deficit) at 31 March 2025	2025-26 In year under / (over) spend	2025-26 Projected Cumulative c/fwd surplus / (deficit) at 31 March 2026
Llangors C in W Controlled School	95,758	(62,372)	33,386	(3,102)	30,284	2,380	32,664
Llangynidr C P School	197,333	(27,560)	169,773	(11,276)	158,497	(2,903)	155,594
Llanidloes C P School	179,722	(102,212)	77,510	(79,357)	(1,847)	(19,109)	(20,955)
Llanrhaeadr Ym Mochnant C P School	104,518	(12,092)	92,426	12,233	104,659	7,309	111,969
Llansantffraid C in W Aided School	50,877	(40,132)	10,745	(37,327)	(26,582)	(39,128)	(65,711)
Maesyrrhandir C P School	98,700	(44,077)	54,623	(31,079)	23,544	(12,714)	10,830
Montgomery C in W School	41,905	(23,106)	18,799	(17,355)	1,444	(20,666)	(19,222)
Mount Street C P Infants School Closes Aug 24	106,092	(65,521)	40,571	(25,172)	15,399		
Mount Street C P Junior School Closes Aug 24	108,682	(24,979)	83,703	(20,877)	62,826		
Newbridge-On-Wye C in W Controlled School	92,928	(17,963)	74,965	9,313	84,278	14,859	99,137
Penygloddfa C P School	75,430	(45,707)	29,723	2,569	32,292	(15,195)	17,097
Presteigne C P School	120,886	(27,975)	92,911	(20,209)	72,702	(20,308)	52,394
Priory C in W Aided School	134,201	(49,875)	84,326	(29,557)	54,769	(26,381)	28,388
Radnor Valley C P School	93,744	(30,365)	63,379	(19,252)	44,127	(29,847)	14,280
Rhayader C in W Controlled School	(58,182)	(13,028)	(71,209)	71,501	292	47,584	47,875
Sennybridge C P School	157,129	(69,134)	87,995	(18,650)	69,345	(27,188)	42,157
St Mary's Catholic School	126,225	(61,445)	64,780	(31,925)	32,855	(38,699)	(5,844)
St Michael's C in W V A School	48,466	(27,873)	20,592	(12,862)	7,731	(28,489)	(20,758)
Treowen C P School	58,667	(37,412)	21,255	(3,652)	17,603	(33,849)	(16,246)
Welshpool C in W	307,134	(146,074)	161,060	(31,557)	129,503	(11,496)	118,007
Ysgol Bro Cynllaith	30,618	5,130	35,748	6,932	42,680	(21,160)	21,520
Ysgol Bro Tawe	118,392	(66,064)	52,328	(24,227)	28,101	(49,615)	(21,514)
Ysgol Dafydd Llwyd	61,740	(68,113)	(6,372)	(27,858)	(34,230)	(7,222)	(41,452)
Ysgol Dolafon	40,924	(15,443)	25,481	(598)	24,883	(7,048)	17,835
Ysgol Dyffryn Trannon	138,880	(89,992)	48,888	(26,369)	22,520	(21,251)	1,269
Ysgol Glantwymyn	36,616	(59,577)	(22,961)	(275)	(23,238)	37,121	13,883
Ysgol Golwg Y Cwm	141,965	(101,605)	40,360	(72,976)	(32,616)	(67,792)	(100,408)
Ysgol Gymraeg Dyffryn Y Glowyr	265,693	(151,816)	113,878	12,709	126,587	39,765	166,351
Ysgol Gymraeg Y Trallwng	142,582	(92,033)	50,549	(38,792)	11,757	32,613	44,370
Ysgol Gynradd Carno	65,349	(10,641)	54,708	(28,110)	26,598	(36,694)	(10,096)
Ysgol Llanbrynmair	159,570	(53,929)	105,641	(38,799)	66,842	(42,186)	24,656
Ysgol Meifod	(5,629)	(1,571)	(7,200)	1,158	(6,042)	4,558	(1,484)

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Ysgol Pennant	147,489	(66,628)	80,861	(23,210)	57,651	(35,647)	22,004
Ysgol Pontrobert	49,212	(59,052)	(9,840)	7,086	(2,754)	3,538	784
Ysgol Rhiw Bechan	90,016	(89,669)	347	1,179	1,526	(13,509)	(11,983)
Ysgol Trefonnen	151,286	(66,852)	84,434	(14,912)	69,522	(40,699)	28,824
School	2022-23 Actual Outturn Cumulative c/fwd surplus / (deficit) at 31 March 2023	2023-24 In year under / (over) spend	2023-24 Projected Cumulative c/fwd surplus / (deficit) at 31 March 2024	2024-25 In year under / (over) spend	2024-25 Projected Cumulative c/fwd surplus / (deficit) at 31 March 2025	2025-26 In year under / (over) spend	2025-26 Projected Cumulative c/fwd surplus / (deficit) at 31 March 2026
Ysgol Y Cribbarth	128,172	(23,674)	104,497	9,322	113,819	81,959	195,778
Ysgol Y Mynydd Du	105,150	(42,341)	62,809	(10,263)	52,546	7,047	59,593
Ysgol-Y- Bannau	31,512	(16,156)	15,356	11,520	26,876	13,924	40,800
Ysgol Calon Y Dderwen	243,415	(156,331)	87,084	(19,269)	67,814	(43,756)	24,058
Total Primary	6,654,433	(3,479,257)	3,175,176	(1,244,634)	1,963,937	(1,308,557)	672,065
Brecon High School	(1,647,127)	(86,618)	(1,733,745)	41,350	(1,692,395)	189,053	(1,503,342)
Crickhowell High School	(510,860)	25,576	(485,284)	87,839	(397,445)	149,362	(248,083)
Gwernyfed High School	308,669	(256,106)	52,563	(62,612)	(10,049)	(148,008)	(158,057)
Llanidloes High School	269,777	(135,376)	134,401	(144,865)	(10,464)	(159,437)	(169,901)
Newtown High School	913,253	(471,401)	441,852	(630,093)	(188,241)	(669,145)	(857,386)
Welshpool High School	(203,055)	923	(202,132)	(94,120)	(296,252)	(170,802)	(467,054)
Ysgol Calon Cymru	(951,819)	(370,784)	(1,322,603)	(229,585)	(1,552,188)	(323,613)	(1,875,801)
Ysgol Maesydderwen	(86,692)	2,594	(84,098)	(136,167)	(220,265)	(236,513)	(456,778)
Total Secondary	(1,907,854)	(1,291,192)	(3,199,046)	(1,168,253)	(4,367,299)	(1,369,103)	(5,736,402)
Ysgol Bro Hyddgen	235,600	(157,546)	78,054	(200,485)	(122,431)	(212,971)	(335,402)
Ysgol Llanfyllin	540,021	(182,371)	357,650	(134,637)	223,013	(167,439)	55,574
Ysgol Bro Caereinion	54,280	(84,174)	(29,894)	(294,589)	(324,483)	(429,093)	(753,576)
Total All-Age	829,901	(424,091)	405,810	(629,711)	(223,901)	(809,503)	(1,033,404)
Brynllwarch Hall Residential	282,999	(239,819)	43,180	(28,755)	14,425	(19,367)	(4,942)
Ysgol Cedewain Special School	79,636	(203,875)	(124,239)	229,563	105,324	263,763	369,087
Ysgol Penmaes Special School	683,955	(372,886)	311,069	(171,079)	139,990	(224,070)	(84,080)
Total Special	1,046,590	(816,580)	230,010	29,729	259,739	20,326	280,065
Grand Total	6,623,071	(6,011,120)	611,951	(3,012,869)	(2,367,523)	(3,466,837)	(5,817,675)