



WESTMORLAND & FURNESS COUNCIL SCHOOLS FORUM
Report Title: De-delegated Contingency Budget Monitoring Q3 2024-25
Meeting date: 11 June 2025
Report of: Isobel Booler, Assistant Director - Education & Inclusion

1.0 Executive Summary

- 1.1 This report presents the forecast outturn position on the de-delegated contingency budget for the 2024/25 financial year as at 31 December 2024. The budget is projected to underspend by £0.022m.
- 1.2 In accordance with the Dedicated Schools Grant (DSG) conditions, the underspend will be carried forward into the Central DSG earmarked reserve.

2.0 Link to Council Plan Priorities

- 2.1 Ensuring that schools are funded appropriately is supportive of the Council Plan priorities that “People in Westmorland & Furness are healthy, happy, active and able to lead fulfilling independent lives, thriving in their communities” and the commitment to reduce inequality and “ensure that young people have enough opportunities to access the best education”.

3.0 Recommendation

- 3.1 The maintained schools’ Schools Forum members are asked to note the forecast outturn position as at Q3 for the contingency budget.

4.0 Rationale & Evidence for the Recommendation

- 4.1 The de-delegated contingency budget for 2024/25 is £0.287m. The Department for Education (DfE) guidance states that the contingency budget can be used for three purposes:
 - Circumstances which were unforeseen when the school’s budget share was initially determined;
 - Schools in financial difficulty;
 - Additional costs relating to new, reorganised or closing schools.

- 4.2 In line with the School and Early years Finance Regulations 2024 de-delegation only applies to maintained schools and not academies.

Forecast Outturn

- 4.3 The below table shows the forecast outturn as at Q3 for 2024/25:

De-delegated Contingency Fund Budget	Forecast Outturn 2024/25 as at Q3 £
Budget 2024/25	287,022
Ill health retirements	-
Settlement Agreements and Staff Termination costs	15,000
Administration costs Teachers Annual Pension Return	30,983
Other miscellaneous costs	17,555
Total Unforeseen Circumstances	63,538
Schools in Financial Difficulty	-
Additional Costs relating to New, Closing or Amalgamated Schools	201,236
Total Net Expenditure 2024/25	264,775
Forecast Over / (Under) spend 2024/25	(22,247)

The expenditure against closed schools totalling £0.201m relates to North Walney Primary School which closed on 31 August 2024 with an estimated deficit of £0.130m and Kirkby Thore Primary School which joined an academy trust on 1 April 2024 with an estimated deficit of £0.063m. There are also other costs associated with the closure of the North Walney Primary School site of £0.008m year to date and a future estimated £0.008m.

5.0 Options

- 5.1 The Schools Forum is asked to note the forecast outturn position as at Q3 on the contingencies budget for 2024/25.

6.0 Financial & Other Relevant Implications

- 6.1 Financial implications are considered throughout this report. Any under or overspend on the de-delegated contingency budget at the financial year end is transferred into the DSG earmarked central reserve, as required by the School and Early Years Finance Regulations.

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REPORT AUTHOR

Contact:

Name Amanda Chew

Post title Service Accountant

Email: amanda.chew@westmorlandandfurness.gov.uk



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& Furness
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Westmorland & Furness Council