



IMP Software

MAT FINANCE BENCHMARKING REPORT 2024

Your Trust Example

September 2024

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INTRODUCTION

In a rapidly evolving educational landscape, effective financial management is more crucial than ever for Multi-Academy Trusts (MATs).

As the market leader in MAT financial management software, IMP Software is uniquely positioned to support smarter MAT finance through innovative tools and actionable insights that enable informed decision-making. With nearly 40% of MATs across the UK - encompassing around 4,500 schools - using our software, we understand the weight of this responsibility and are deeply committed to helping our customers achieve financial excellence.

However, as the Trust sector matures, we know we also need to provide further innovative solutions that will help build even greater financial visibility and understanding. We are therefore delighted to launch our first MAT Benchmarking Report, which compares your Trust's budget position to other similar Trusts within the IMP Planner dataset, and will help Trusts to understand the overall trajectory of the sector. This personalised report offers a robust, forward-looking financial analysis and provides an unprecedented opportunity for comparative analysis and strategic planning. Nothing like this exists elsewhere in the MAT sector.

The primary purpose of this report is to provide you with a clear understanding of where your Trust stands compared to other similar MATs in the sector. By analysing key financial metrics, we aim to equip you with insights that reveal strengths, uncover opportunities for improvement, and support your strategic planning. That said, we recognise that benchmarking is not without its limitations; it is not a definitive measure but rather a valuable tool to enhance your understanding and ultimate decision-making.



The data presented here should help you understand where your Trust sits against your peers for the next year, whether your projected direction of travel is also in line with your peers, and ideally, present some considerations that may not have previously been identified. This benchmarking report is a testament to our commitment to supporting smarter MAT finance and using this position to provide insights to our customers and the wider sector, offering you a unique and valuable perspective on your financial performance relative to your peer group.

Given the various ways that trusts operate and use IMP Planner, combining the forward-looking budget data for hundreds of trusts is a significant task that we knew would present challenges. Collating such budget data for over 250 Trusts has been a major undertaking, and given that these datasets are not audited, some data accuracy and interpretation issues may arise. However, we have worked diligently with our professional services partner, **UHY Birmingham**, to mitigate these challenges where possible.

As this is the first year such an extensive exercise has been conducted, we are eager to learn from what has and hasn't worked well. Our goal is to ensure that year two and beyond will be even more meaningful and beneficial for our customers and the wider sector. Your feedback is vital to this process, and we strongly encourage you to complete the feedback questionnaire linked at the end of this report. Your insights will help us refine and enhance this report, making it an even more powerful tool for your Trust's financial management in the future.

We are immensely grateful to all our customers for your trust and collaboration. Your dedication to improving financial management within your organisations inspires us to continually raise the bar. Together, we can drive the sector forward, ensuring that every Trust (regardless of size) has the tools and knowledge needed to navigate the complexities of MAT finance with confidence.

Will Jordan, Co-founder, IMP Software

ABOUT THE IMP MAT BENCHMARKING REPORT

Scope of Analysis

This report draws on budgeting data from 267 MATs who met the pre-requisite requirements, covering just over 3,000 schools, taken from their master scenario on 27/07/2024, for the years 2024/25, 2025/26 and 2026/27.

We have utilised the consistent coding structure provided by the Academy Chart of Accounts (COA) which has allowed us to produce analysis of key income and expenditure groupings. For each grouping area we have provided both high-level and granular analysis, so that you can choose the right level for your own review. We have also used the school URN data to combine this information with publicly available context and pupil capacity information.

Please note that the only schools included in this analysis are schools that are open and part of the Trust as of 31/08/2024.

Peer Groups

Given the variety of Trust sizes and contexts, a common complaint is that benchmarking data is too generalised and therefore the comparisons that can be drawn are limited and miss the relevant context.

For example, larger MATs might have opportunities to achieve greater economies of scale, and you would expect to see more spend on teaching assistants in primary schools than secondary schools.

Whilst there will always be contextual differences between your Trust and others, we have tried to match Trusts in peer groups that take into account context, such as school types and phase, and number of pupils, so that the basis for comparison is as meaningful as possible.

The details of your peer group and the information about the size of other Trusts in that group have been laid out on page 7 of this report.



Teachers' Pay Award and Core Schools Budget Grant

The data cut for this benchmarking report was planned to be taken on 31/07/2024 and you will now all be aware that the Teachers' Pay Award, along with the associated funding, was announced on 29/07/2024.

The timing for this was not helpful and provided us with a real challenge around what we should do, to both preserve the relevance of the analysis, whilst also ensuring the highest level of consistency between customer datasets. Nearly 20% of the eligible datasets made some form of adjustment following the announcement and prior to the 31/07/2024 data cut, which was problematic given the size of the adjustments being made and that only a minority of customers were making them (which is understandable given the time of year).

We did anticipate this announcement and therefore took a preliminary data cut on 27/07/2024 to ensure that we had a consistent basis for the individual benchmark reports. This is the dataset that we have now used for this report. This means **that this report and the comparisons do not include the impact of the pay award or funding announcement**, so is a comparison against other Trusts, based upon the budget assumption prior to the award. We feel that this decision will ensure the most comparable dataset.

For the sector report that will be published in November, we will be applying the pay award and the associated funding to all the datasets, so that we can capture and provide commentary on how these announcements impact the trajectory of the sector.

The timing of the pay award announcement is not a new challenge and is something that you have all faced for a number of years, when trying to set budgets for future periods, so we are encouraged by Secretary of State for Education Bridget Phillipson's letter where she stated that she is "keen to improve" the timing of the pay award in the future to fit better with the schools' planning process.

PEER GROUPS

Peer Groups have been determined to compare your trust against similar trusts throughout the report. The Peer Groups have been categorised depending on the number of pupils within each setting.

For MAT's where all pupils are not in a mainstream primary/secondary setting (e.g. alternative provision), these have been categorised as 'Alternative Majority'. Those that had a mix of pupils within different settings, where the non mainstream pupils were determined to be significant, have been categorised as 'Alternative Hybrid'.

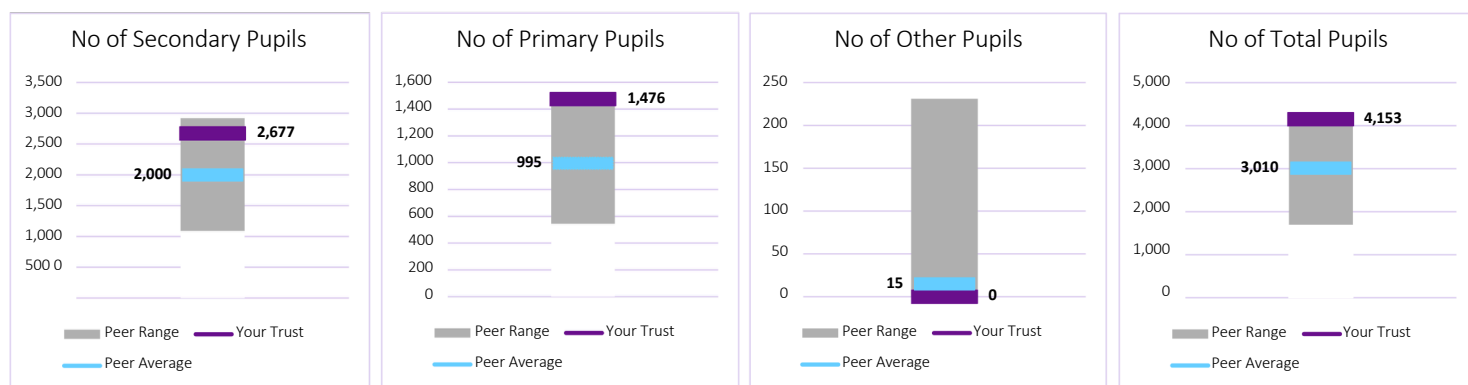
Categorisation of Peer Groups

| | Secondary | | | | | | |
|---------|-----------|--------|------|-------|-------|--------|--------|
| | Lower | Upper | | | | | |
| | | | - | 1,001 | 3,001 | 12,001 | |
| Primary | | | - | 1,000 | 3,000 | 12,000 | 33,000 |
| | | - | | SM-S | SM-S | SM-M | SM-L |
| | - | 500 | PM-S | SM-S | SM-S | SM-M | SM-L |
| | 501 | 1,750 | PM-S | PM-S | MX-S | MX-M | SM-L |
| | 1,751 | 4,000 | PM-M | PM-M | MX-M | MX-M | MX-L |
| | 4,001 | 11,000 | PM-L | PM-L | PM-L | MX-L | MX-L |

| Peer Group Code | Peer Group Description | Number of Trusts in Peer Group |
|-----------------|-----------------------------|--------------------------------|
| SM - S | Secondary Majority - Small | 16 |
| SM - M | Secondary Majority - Medium | 15 |
| PM - S | Primary Majority - Small | 24 |
| PM - M | Primary Majority - Medium | 36 |
| PM - L | Primary Majority - Large | 27 |
| MX - S | Mixed - Small | 22 |
| MX - M | Mixed - Medium | 43 |
| MX - L | Mixed - Large | 39 |
| MX - XL | Mixed - Extra Large | 28 |
| AM | Alternative Majority | 10 |
| AH | Alternative Hybrid | 7 |

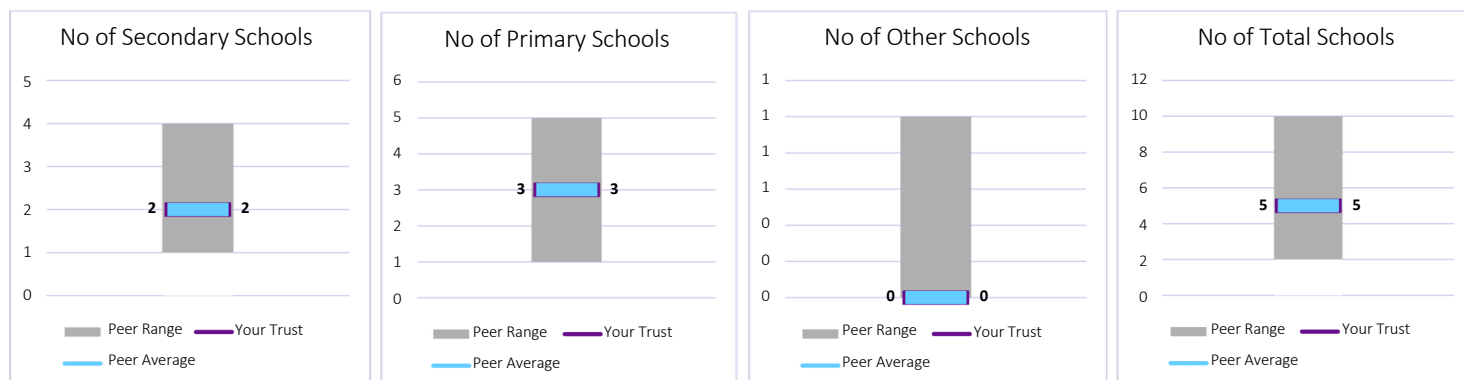
Based on the proportion of pupils within each setting, your Trust has been categorised as Mixed -Small

How your trust compares to that peer group is illustrated below:



Comparing your Trust to the average within the peer group, you have 481 more primary pupils, 677 more secondary pupils and 15 less other pupils.

Although the peer groups have been determined on pupil numbers, an understanding of the number of schools within each setting may provide further context when reviewing your report.





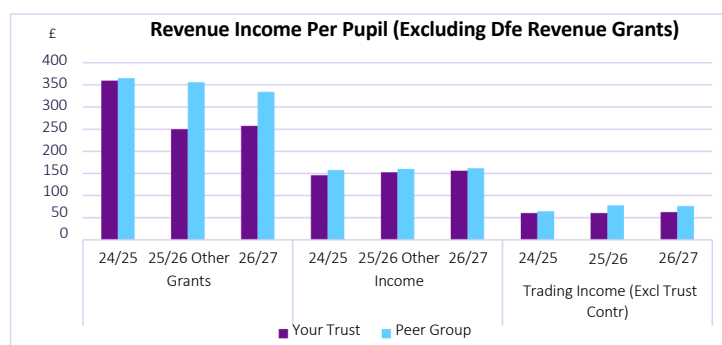
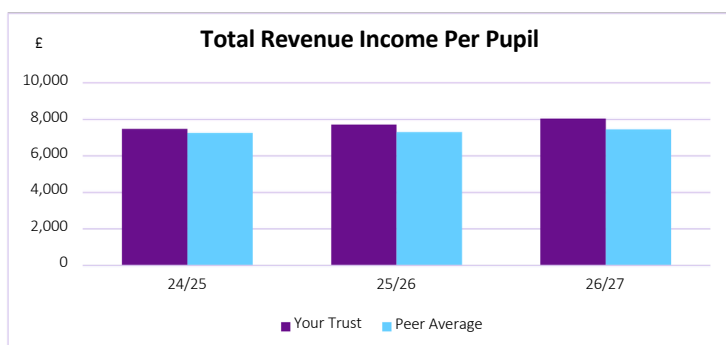
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EXECUTIVE SUMMARY

This benchmarking report covers four main sections:

Revenue Income, Pay Expenditure, Non-Pay expenditure and Financial Sustainability, focusing on financial years 2024/25 to 2026/27.

REVENUE INCOME

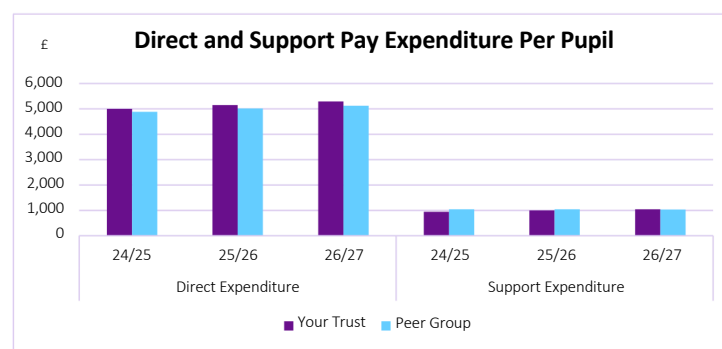
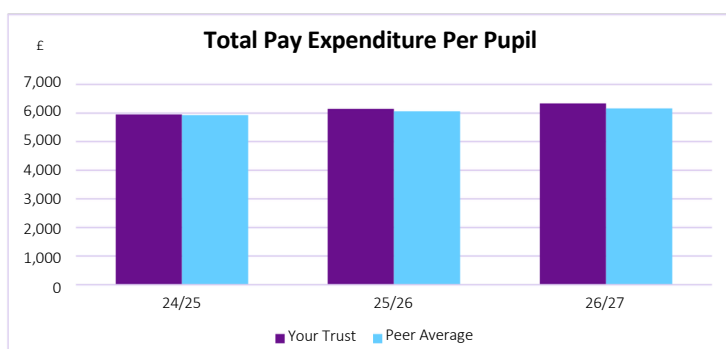


Notes for Revenue Income

The revenue income analysis highlights the key sources of funding for your MAT over the next three years, compared to your peer group.

Revenue income for your Trust is £231 higher per pupil compared to the peer group average in 24/25. The report analyses revenue income further, with an additional focus on DfE revenue grants and trading income.

PAY EXPENDITURE



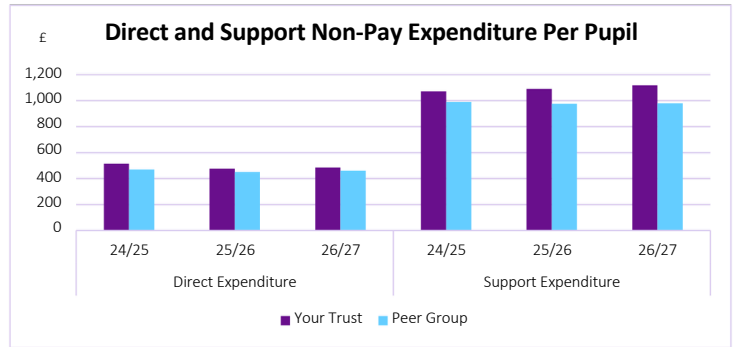
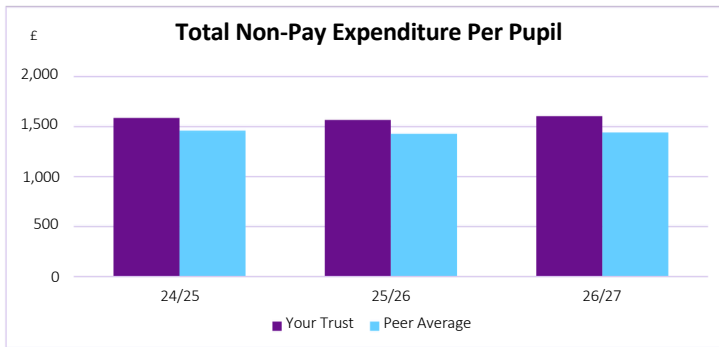
Notes for Pay Expenditure

The pay expenditure analysis focuses on staffing costs, which constitute the largest proportion of your budget. Careful management of these expenses will be essential to maintaining financial balance, whilst supporting the MAT's operational and educational goals.

Total pay costs for your Trust are £20 higher per pupil compared to the peer group average in 24/25. This is driven by 'Direct Expenditure'.

The report analyses pay costs further by direct and support costs, with an additional focus area of leadership.

NON-PAY EXPENDITURE

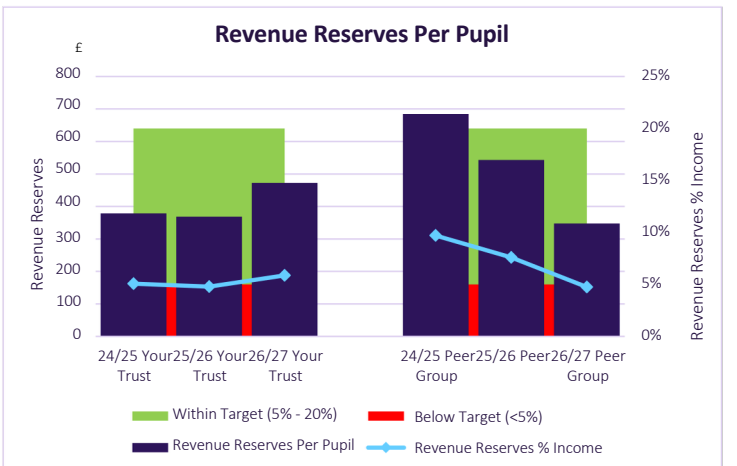
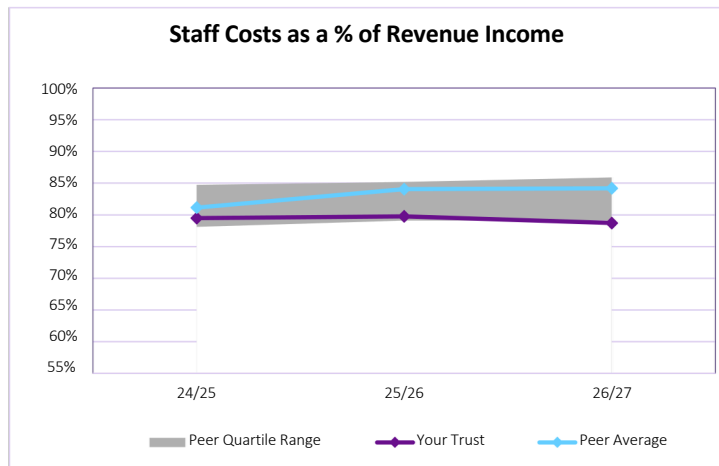


Notes for Non-Pay Expenditure

The non-pay expenditure analysis reviews a range of cost areas, which may highlight areas for potential efficiencies. Total non-pay costs for your Trust are £127 higher per pupil compared to the peer group average in 24/25.

The report analyses non-pay costs further by direct and support costs, with additional focus areas including energy and catering.

FINANCIAL SUSTAINABILITY



Notes for Financial Sustainability

The financial sustainability analysis assesses key indicators such as staff costs as a percentage of revenue income and the level of revenue reserves retained by your MAT, compared to your peer group.

The report outlines further metrics which evaluate your MAT's financial sustainability.



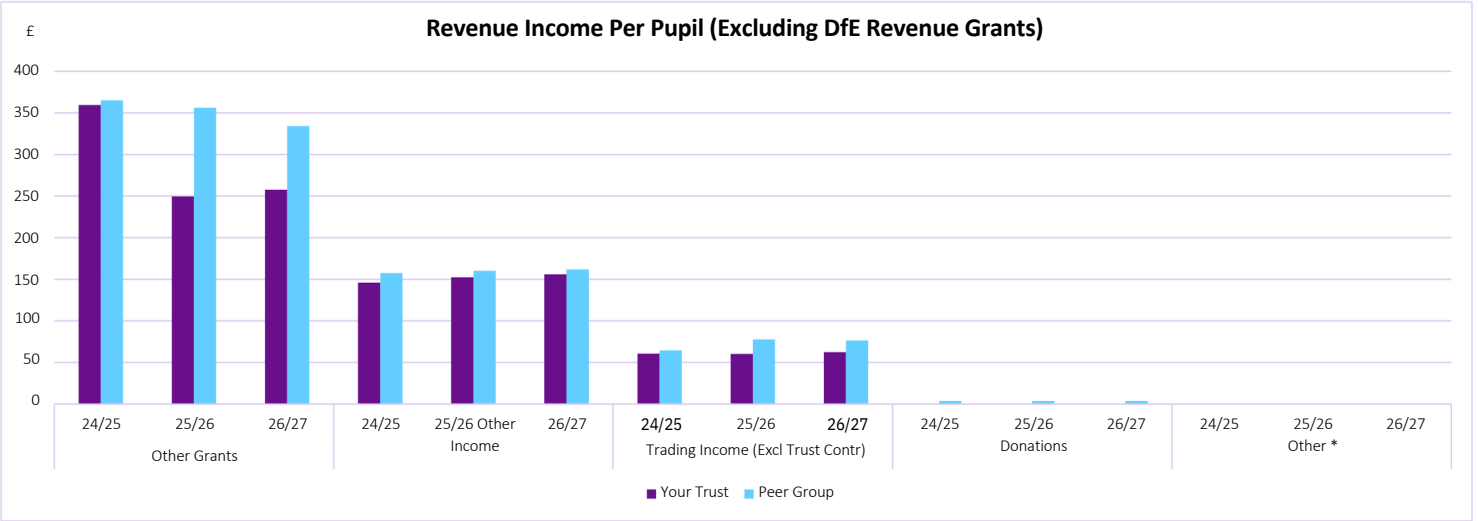
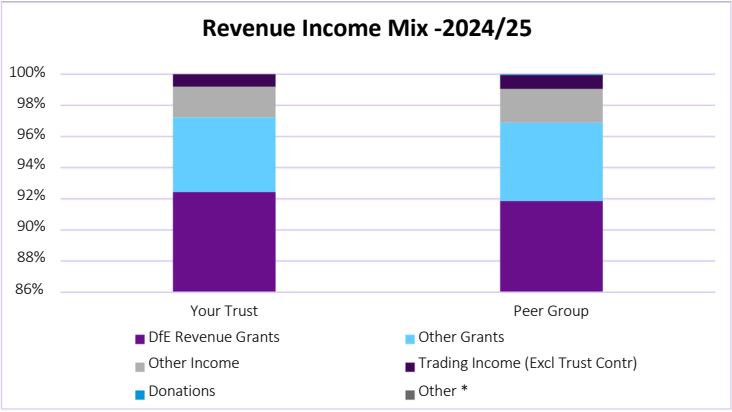
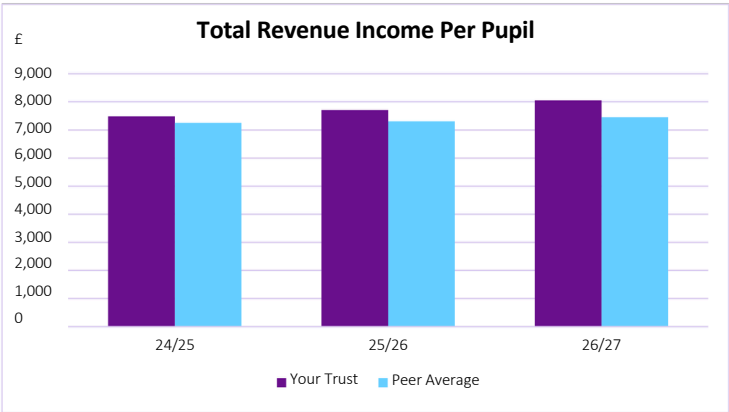
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FINANCIAL PERFORMANCE

REVENUE INCOME

Although Trusts may struggle to influence the majority of their revenue income, benchmarking is useful to understand how this compares to peers.

Revenue income excludes capital income and notional income for transfers of academies into the MAT or conversions to the MAT. Pupil numbers have been extracted from IMP for each period presented. These are shown on an actual basis, rather than a lagged basis. For example, the income per pupil metrics are shown as 24/25 income divided by 24/25 pupil numbers.



REVENUE INCOME (CONTINUED)

| | Your Trust - Per Pupil (£) | | | Peer Group - Per Pupil (£) | | | Movement % (24/25-26/27) | | Comparison to Peer Group (£) | | |
|---------------------------------|----------------------------|--------------|--------------|----------------------------|--------------|--------------|--------------------------|-------------|------------------------------|--------------|--------------|
| | 24/25 | 25/26 | 26/27 | 24/25 | 25/26 | 26/27 | Trust | Peer | 24/25 | 25/26 | 26/27 |
| DfE Revenue Grants Other Grants | 6,919 | 7,247 | 7,573 | 6,663 | 6,707 | 6,872 | ↑ 9% | ↑ 3% | ● 256 | ● 540 | ● 701 |
| Other Income Trading Income | 359 | 250 | 258 | 365 | 356 | 334 | ↓ (28%) | ↓ (8%) | ● (6) | ● (106) | ● (76) |
| (Excl Trust Contr) Donations | 146 | 152 | 156 | 158 | 160 | 162 | ↑ 7% | ↑ 3% | ● (12) | ● (8) | ● (6) |
| Other * Total Revenue Income | 61 | 60 | 63 | 65 | 78 | 77 | ↑ 3% | ↑ 18% | ● (4) | ● (18) | ● (14) |
| | 0 | 0 | 0 | 4 | 4 | 4 | → 0% | → 0% | ● (4) | ● (4) | ● (4) |
| | 0 | 0 | 0 | 0 | 0 | 0 | → 0% | → 0% | ● 0 | ● 0 | ● 0 |
| | 7,485 | 7,709 | 8,049 | 7,254 | 7,305 | 7,449 | ↑ 8% | ↑ 3% | ● 231 | ● 404 | ● 600 |

*breakdown of 'Other *' outlined in Appendix 1.1

| | Your Trust - % of Revenue Income | | | Peer Group - % of Revenue Income | | | Movement % (24/25-26/27) | | Comparison to Peer Group (%) | | |
|---------------------------------|----------------------------------|-------------|-------------|----------------------------------|-------------|-------------|--------------------------|-------------|------------------------------|-------------|-------------|
| | 24/25 | 25/26 | 26/27 | 24/25 | 25/26 | 26/27 | Trust | Peer | 24/25 | 25/26 | 26/27 |
| DfE Revenue Grants Other Grants | 92% | 94% | 94% | 92% | 92% | 92% | ↑ 2% | → 0% | ● 0% | ● 2% | ● 2% |
| Other Income Trading Income | 5% | 3% | 3% | 5% | 5% | 4% | ↓ (2%) | ↓ (1%) | ● 0% | ● (2%) | ● (1%) |
| (Excl Trust Contr) Donations | 2% | 2% | 2% | 2% | 2% | 2% | → 0% | → 0% | ● 0% | ● 0% | ● 0% |
| Other * Total Revenue Income | 1% | 1% | 1% | 1% | 1% | 1% | → 0% | → 0% | ● 0% | ● 0% | ● 0% |
| | 0% | 0% | 0% | 0% | 0% | 0% | → 0% | → 0% | ● 0% | ● 0% | ● 0% |
| | 0% | 0% | 0% | 0% | 0% | 0% | → 0% | → 0% | ● 0% | ● 0% | ● 0% |
| | 100% | 100% | 100% | 100% | 100% | 100% | → 0% | → 0% | ● 0% | ● 0% | ● 0% |

*breakdown of 'Other *' outlined in Appendix 1.1

Notes for Revenue Income

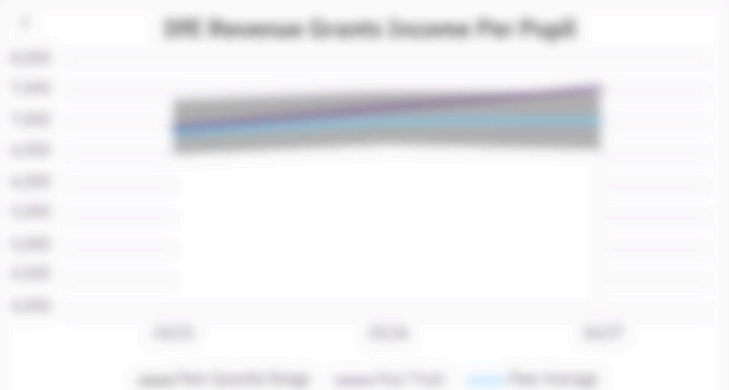
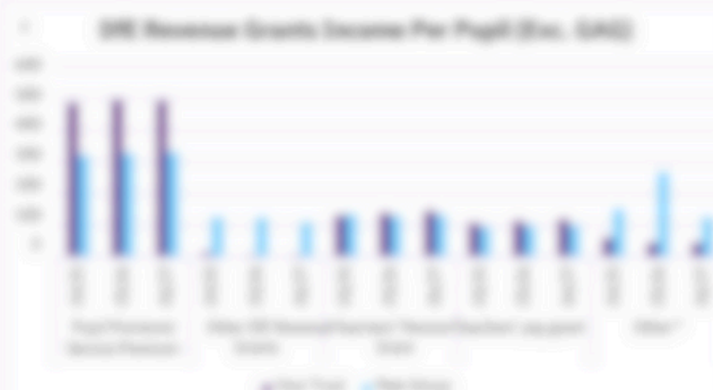
Revenue income for your Trust is £231 higher per pupil compared to the peer group average in 24/25.

The income area furthest above the peer group average is 'DfE Revenue Grants' by £256. The income furthest below the peer group is 'Other Income' by £12.

DFE REVENUE GRANTS

DFE revenue grants makes up a significant proportion of your Trusts revenue income, with 92% in 2024/25.

Utilising the mapping within the chart of accounts, we can identify which components differ to your peer group.



| | Your Trust - Per Pupil £K | | | Peer Group - Per Pupil £K | | | Revenue % 2020-2025 | | Comparison to Peer Group £K | | |
|-------------------------------|------------------------------|--------------|--------------|------------------------------|--------------|--------------|------------------------|--------------|--------------------------------|--------------|--------------|
| | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | Total | Rev | 2020 | 2021 | 2022 |
| General Annual Grant | 6,118 | 6,096 | 6,162 | 6,053 | 6,053 | 6,166 | 6,118 | 6,118 | 6,118 | 6,096 | 6,162 |
| Pupil Premium/Service Premium | 387 | 386 | 386 | 382 | 381 | 381 | 6,118 | 6,118 | 6,118 | 6,096 | 6,162 |
| Other DFE Revenue Grants | 11 | 6 | 6 | 127 | 125 | 125 | 6,118 | 6,118 | 6,118 | 6,096 | 6,162 |
| Teacher Pension Grant | 120 | 120 | 127 | 126 | 126 | 126 | 6,118 | 6,118 | 6,118 | 6,096 | 6,162 |
| Teacher Salary Grant | 120 | 120 | 120 | 95 | 120 | 120 | 6,118 | 6,118 | 6,118 | 6,096 | 6,162 |
| Other** | 62 | 62 | 62 | 382 | 387 | 387 | 6,118 | 6,118 | 6,118 | 6,096 | 6,162 |
| Total Revenue Grants | 6,818 | 6,880 | 6,853 | 6,889 | 6,885 | 6,885 | 6,118 | 6,118 | 6,118 | 6,096 | 6,162 |

*Breakdown of 'Other **' outlined in Appendix 1.2

Revenue DFE Revenue Grants

DFE revenue income for your Trust is £64 higher per pupil compared to the peer group average in 24/25.

The income area further above the peer group average is 'Pupil Premium/Service Premium' by £165. The income further below the peer group is 'Other DFE Revenue Grants' by £112.

TRADING INCOME

Trading income has been highlighted as an area of specific focus. A Trust's ability to generate additional income has the potential to boost overall financial performance.

For Your Trust, trading income represents 1% of total income in 2025.



| | Your Trust: Per Pupil (£) | | | Peer Group: Per Pupil (£) | | | Movement % (2020-2022) | | Comparison to Peer Group (£) | | |
|--------------------------------|---------------------------|-----------|-----------|---------------------------|-----------|-----------|------------------------|-------------|------------------------------|------------|------------|
| | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | Total | Per | 2020 | 2021 | 2022 |
| Facilities and Services Income | 45 | 45 | 45 | 45 | 45 | 45 | 0% | 0% | 0 | 0 | 0 |
| Boarding Income | 25 | 25 | 25 | 25 | 25 | 25 | 0% | 0% | 0 | 0 | 0 |
| Catering Income | 5 | 5 | 5 | 5 | 5 | 5 | 0% | 0% | 0 | 0 | 0 |
| Trading Income | 1 | 1 | 1 | 5 | 5 | 5 | -100% | -100% | -4 | -4 | -4 |
| Supply Teacher Income | 5 | 5 | 5 | 5 | 5 | 5 | 0% | 0% | 0 | 0 | 0 |
| Other Income | 5 | 5 | 5 | 5 | 5 | 5 | 0% | 0% | 0 | 0 | 0 |
| Total Trading Income | 60 | 60 | 60 | 76 | 76 | 76 | -16% | -16% | -16 | -16 | -16 |

Website Trading Income

Trading income for your Trust is £15 lower per pupil compared to the peer group average in 2025.

The income area furthest above the peer group average is 'Facilities and Services Income' by £3. The income furthest below the peer group is 'Catering income' by £5.

INCOME 'LOST' FROM SPARE CAPACITY

Spare capacity can often strain the budget, negatively impacting the overall financial health and sustainability of the school.

Here, we illustrate the potential 'lost income' by multiplying the spare capacity by the average revenue income per pupil.



| | Spare Capacity | Spare Capacity as % of total capacity | Average revenue per pupil (£) | Lost Income (£) |
|------------|----------------|---------------------------------------|-------------------------------|-----------------|
| | 2025 | 2025 | 2025 | 2025 |
| Your Trust | 200 | 6.3% | 1,200 | £,976,000 |
| Peer Group | 200 | 6.4% | 1,200 | £,907,000 |

Relative Income 'Lost' from Spare Capacity

Capacity within the Trust has been derived using the national databases. In 2024/25, if the Trust was at full capacity, an additional £1,876,000 may have been generated.

The income 'lost' is higher than your Trust's comparative peer group. However, the proportion of spare capacity for your Trust is lower, with 6.3% compared to 6.4% for your peer group.

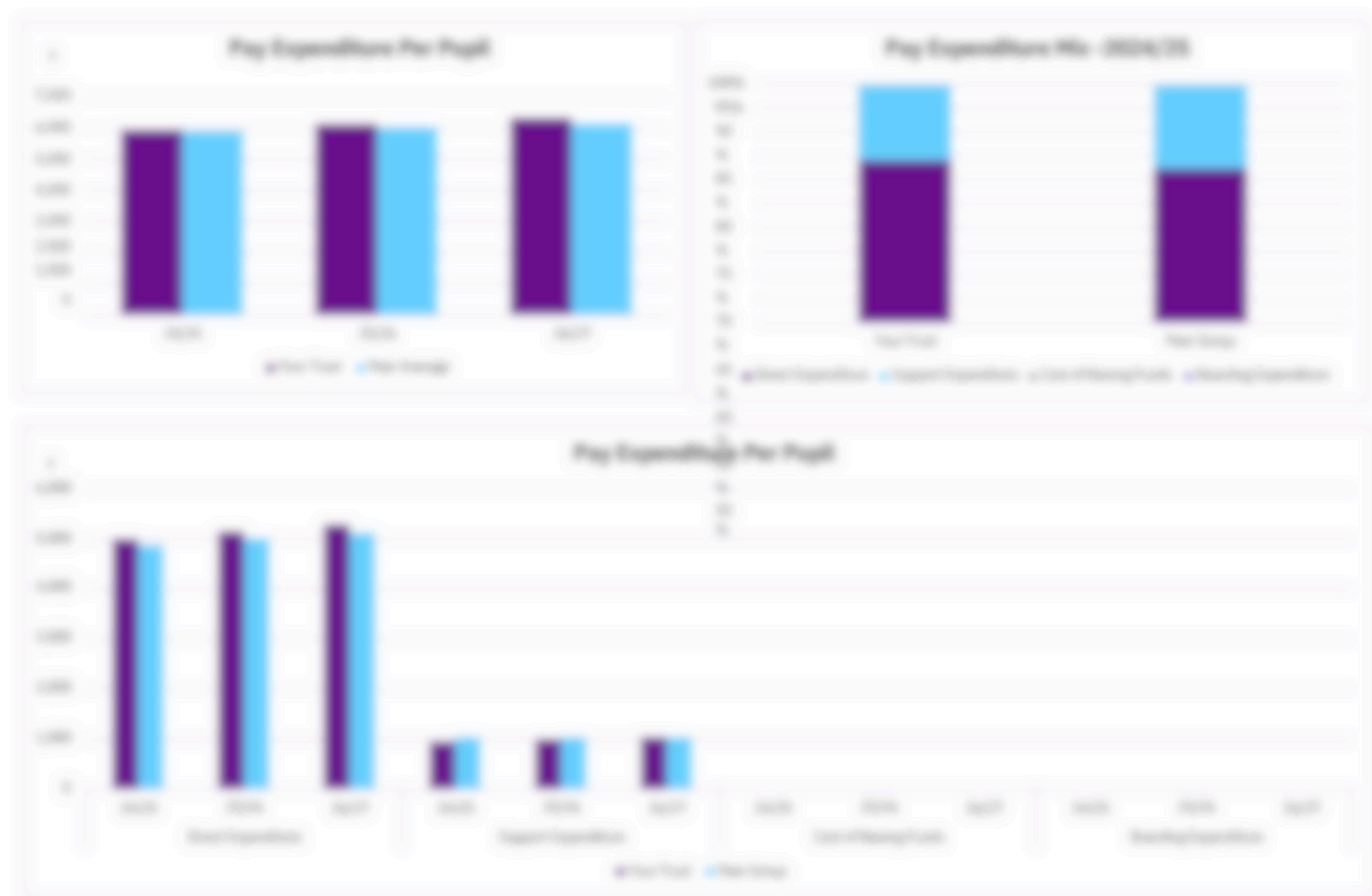
PAY EXPENDITURE

Pay expenditure is the highest proportion of costs incurred by the trust, with 79% of total spend on staffing, compared to 80% of the comparative peer group.

Pay has been split into 'Direct' and 'Support', as defined by the F5 v3 description of the CPA Chart of Accounts (CoA). These are categorised generally as follows:

Direct Pay This refers to salaries and other wages/expense relating to staff who are directly involved in delivering the core educational services. This includes teachers, teaching assistants, and other staff directly engaged in student instruction or classroom activities.

Support Pay This refers to salaries and other wages/expense relating to staff who support the functioning of the academy but are not directly involved in teaching. This includes administrative staff, maintenance workers, IT support, and other roles that ensure the smooth operation of the academy.



PAY EXPENDITURE (CONTINUED)

| | Your Trust - Per Pupil £ | | | Peer Group - Per Pupil £ | | | Movement % (2024-2025) | | Comparison to Peer Group £ | | |
|------------------------|-----------------------------|--------------|--------------|-----------------------------|--------------|--------------|---------------------------|-------------|-------------------------------|-------------|-------------|
| | 2023 | 2024 | 2025 | 2023 | 2024 | 2025 | Total | Peer | 2023 | 2024 | 2025 |
| Direct Expenditure | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | £ 0% | £ 0% | £ 0% | £ 0% | £ 0% |
| Support Expenditure | 500 | 500 | 500 | 1,000 | 1,000 | 1,000 | £ 0% | £ 0% | £ 0% | £ 0% | £ 0% |
| Cost of Housing/Travel | 0 | 0 | 0 | 0 | 0 | 0 | £ 0% | £ 0% | £ 0% | £ 0% | £ 0% |
| Resourcing Expenditure | 0 | 0 | 0 | 0 | 0 | 0 | £ 0% | £ 0% | £ 0% | £ 0% | £ 0% |
| Total Pay Costs | 1,500 | 1,500 | 1,500 | 2,000 | 2,000 | 2,000 | £ 0% | £ 0% | £ 0% | £ 0% | £ 0% |

| | Your Trust - % of Pay Costs | | | Peer Group - % of Pay Costs | | | Movement % (2024-2025) | | Comparison to Peer Group % | | |
|------------------------|-----------------------------|-------------|-------------|-----------------------------|-------------|-------------|---------------------------|-------------|-------------------------------|-------------|-------------|
| | 2023 | 2024 | 2025 | 2023 | 2024 | 2025 | Total | Peer | 2023 | 2024 | 2025 |
| Direct Expenditure | 67% | 67% | 67% | 50% | 50% | 50% | £ 0% | £ 0% | £ 0% | £ 0% | £ 0% |
| Support Expenditure | 33% | 33% | 33% | 50% | 50% | 50% | £ 0% | £ 0% | £ 0% | £ 0% | £ 0% |
| Cost of Housing/Travel | 0% | 0% | 0% | 0% | 0% | 0% | £ 0% | £ 0% | £ 0% | £ 0% | £ 0% |
| Resourcing Expenditure | 0% | 0% | 0% | 0% | 0% | 0% | £ 0% | £ 0% | £ 0% | £ 0% | £ 0% |
| Total Pay Costs | 100% | 100% | 100% | 100% | 100% | 100% | £ 0% | £ 0% | £ 0% | £ 0% | £ 0% |

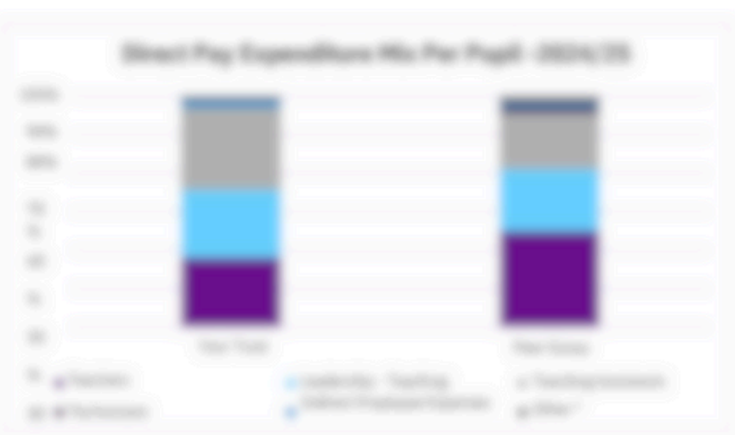
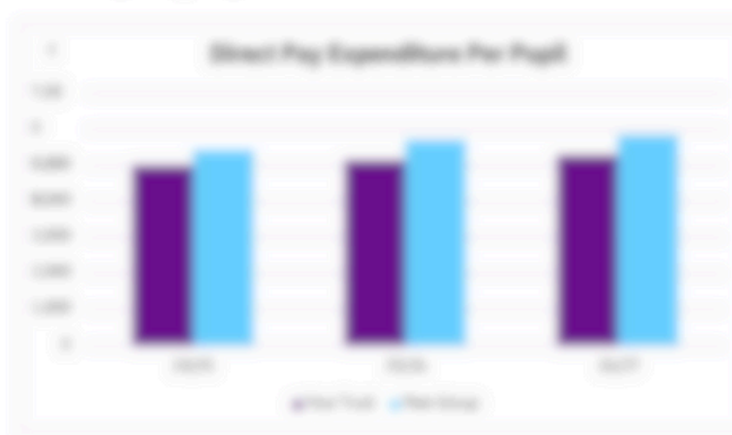
Monitor Pay Expenditure

Total pay costs for your Trust are £20 higher per pupil compared to the peer group average in 24/25. This is driven by 'Direct Expenditure'. Analysis of direct and support staff costs are outlined below.

DIRECT PAY

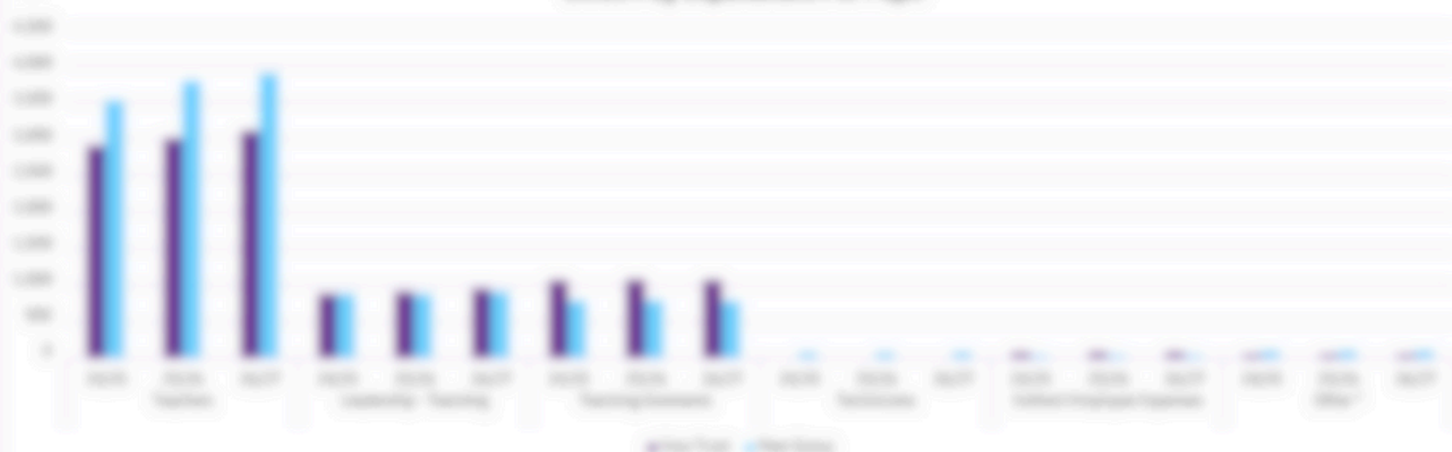
Direct pay makes up 67% of staffing costs, the largest percentage of costs incurred by the trust.

A deeper look into the direct staffing costs may highlight one of the main reasons the Trust differs from the peer group.



DIRECT PAY (CONTINUED)

Direct Pay Expenditure Per Pupil



| | Year Total - Per Pupil £ | | | Peer Group - Per Pupil £ | | | Movement to 2020-2022 | | Comparison to Peer Group £ | | |
|--------------------------------|-----------------------------|-------------|-------------|-----------------------------|-------------|-------------|--------------------------|-----------|-------------------------------|-----------|-----------|
| | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | Total | Per | 2020 | 2021 | 2022 |
| Teachers | £425 | £450 | £475 | £425 | £450 | £475 | £0 | £0 | £0 | £0 | £0 |
| Leadership - Teaching | £85 | £80 | £75 | £85 | £80 | £75 | £0 | £0 | £0 | £0 | £0 |
| Teaching Assistants | £180 | £180 | £177 | £180 | £180 | £180 | £0 | £0 | £0 | £0 | £0 |
| Technicians | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 |
| Additional Employment Expenses | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 |
| Other** | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 |
| Total Direct Pay Costs | £605 | £610 | £652 | £605 | £610 | £652 | £0 | £0 | £0 | £0 | £0 |

* Excludes of Other** outlined in Appendix 1.2

| | Year Total - % of Direct Pay Costs | | | Peer Group - % of Direct Pay Costs | | | Movement to 2020-2022 | | Comparison to Peer Group % | | |
|--------------------------------|---------------------------------------|-------------|-------------|---------------------------------------|-------------|-------------|--------------------------|-----------|-------------------------------|-----------|-----------|
| | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | Total | Per | 2020 | 2021 | 2022 |
| Teachers | 85% | 85% | 85% | 85% | 85% | 85% | £0 | £0 | £0 | £0 | £0 |
| Leadership - Teaching | 14% | 13% | 12% | 14% | 13% | 13% | £0 | £0 | £0 | £0 | £0 |
| Teaching Assistants | 29% | 29% | 27% | 29% | 29% | 28% | £0 | £0 | £0 | £0 | £0 |
| Technicians | 0% | 0% | 0% | 0% | 0% | 0% | £0 | £0 | £0 | £0 | £0 |
| Additional Employment Expenses | 0% | 0% | 0% | 0% | 0% | 0% | £0 | £0 | £0 | £0 | £0 |
| Other** | 0% | 0% | 0% | 0% | 0% | 0% | £0 | £0 | £0 | £0 | £0 |
| Total Direct Pay Costs | 100% | 100% | 100% | 100% | 100% | 100% | £0 | £0 | £0 | £0 | £0 |

* Excludes of Other** outlined in Appendix 1.2

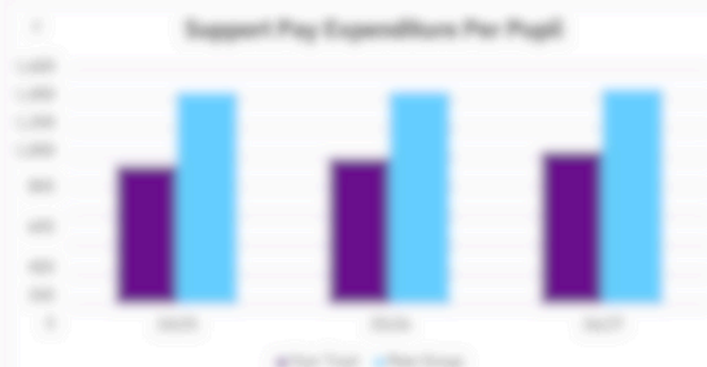
Net Direct Pay

Direct pay costs for your Trust are £43k lower per pupil compared to the peer group average in 2022.

The direct pay cost was further above the peer group average in 'Teaching Assistants' by £277. The direct pay cost further below the peer group average in 'Teachers' by £625.

SUPPORT PAY

Support pay spend makes up 10% of staffing costs. A review of support staffing costs may highlight areas of potential savings, when comparing to your peer group.



| | New Trust - Per Pupil GB | | | New Group - Per Pupil GB | | | Newspaper's 2020-2021 | | Comparison to New Group GB | | |
|--------------------------------|-----------------------------|-------------|--------------|-----------------------------|--------------|--------------|--------------------------|--------------|-------------------------------|--------------|--------------|
| | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | 2020 | 2021 | 2020 | 2021 | 2022 |
| Professional roles | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | £1.1% | £1.1% | £1.1% | £1.1% | £1.1% |
| Leadership - Non-teaching | 0 | 0 | 0 | 1000 | 1000 | 1000 | £1.1% | £1.1% | £1.1% | £1.1% | £1.1% |
| Other staff | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | £1.1% | £1.1% | £1.1% | £1.1% | £1.1% |
| Family support workers | 0 | 0 | 0 | 1000 | 1000 | 1000 | £1.1% | £1.1% | £1.1% | £1.1% | £1.1% |
| Learning staff | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | £1.1% | £1.1% | £1.1% | £1.1% | £1.1% |
| Other** | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | £1.1% | £1.1% | £1.1% | £1.1% | £1.1% |
| Total Support Pay Costs | 1000 | 1000 | 1,000 | 1,000 | 1,000 | 1,000 | £1.1% | £1.1% | £1.1% | £1.1% | £1.1% |

*Definition of 'Other**' outlined in Appendix 1.4

SUPPORT PAY (CONTINUED)

| | Your Trust: % of Support Pay Costs | | | Peer Group: % of Support Pay Costs | | | Difference % 2020-2021 | | Comparison to Peer Group % | | |
|--------------------------------|---------------------------------------|------------|-----------|---------------------------------------|------------|-----------|---------------------------|-------------|-------------------------------|-------------|-------------|
| | 2020 | 2021 | 2021 | 2020 | 2021 | 2021 | Total | Peer | 2020 | 2021 | 2021 |
| Finance and Admin | 17% | 17% | | 18% | 17% | | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Leadership - Non-teaching | 3% | 3% | 3% | 3% | 3% | 3% | ▲ 1% | ▲ 1 | ▲ 1% | ▲ 1% | ▲ 1% |
| Site Staff | 17% | 17% | 1% | 18% | 18% | 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Family Support Workers | 3% | 3% | 3% | 3% | 3% | 3% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Catering Staff | 1% | 1% | 1% | 1% | 1% | 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Other** | 1% | 1% | 1% | 1% | 1% | 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Total Support Pay Costs | 38% | 38% | 3% | 38% | 38% | 3% | ▲ 3% | ▲ 3% | ▲ 3% | ▲ 3% | ▲ 3% |

*Breakdown of "Other" is available in Appendix A.4

%

%

Relative Support Pay

Support pay costs for your Trust are £499 lower per pupil compared to the peer group average in 2021.

The support staff cost area furthest above the peer group average is 'Site Staff' by £20. The support staff cost furthest below the peer group average is 'Other**' by £274.

LEADERSHIP

Leadership staffing costs are often more scrutinised, with higher leadership costs needing justifying by their impact on school performance and student outcomes.

Costs have been derived from the allocation of costs to the LJ Description mapping in the CSPA Chart of



| | Your Trust - Per Pupil (£) | | | Peer Group - Per Pupil (£) | | | Difference to 2020-21 (£) | | Comparison to Peer Group (£) | | |
|-------------------------------|----------------------------|------------|------------|----------------------------|------------|------------|---------------------------|--------------|------------------------------|--------------|--------------|
| | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | Total | Per | 2020 | 2021 | 2022 |
| Leadership - Teaching | 800 | 800 | 800 | 800 | 800 | 800 | £ 0 | £ 0 | £ 0 | £ 0 | £ 0 |
| Leadership - Non-Teaching | 0 | 0 | 0 | 100 | 100 | 100 | £ 100 | £ 100 | £ 100 | £ 100 | £ 100 |
| Total Leadership Costs | 800 | 800 | 800 | 900 | 900 | 900 | £ 100 | £ 100 | £ 100 | £ 100 | £ 100 |

| | Your Trust - % of Supporting Costs | | | Peer Group - % of Supporting Costs | | | Difference to 2020-21 (%) | | Comparison to Peer Group (%) | | |
|-------------------------------|------------------------------------|-------------|-------------|------------------------------------|-------------|-------------|---------------------------|------------|------------------------------|------------|------------|
| | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | Total | Per | 2020 | 2021 | 2022 |
| Leadership - Teaching | 89% | 89% | 89% | 89% | 89% | 89% | £ 0 | £ 0 | £ 0 | £ 0 | £ 0 |
| Leadership - Non-Teaching | 11% | 11% | 11% | 11% | 11% | 11% | £ 0 | £ 0 | £ 0 | £ 0 | £ 0 |
| Total Leadership Costs | 100% | 100% | 100% | 100% | 100% | 100% | £ 0 | £ 0 | £ 0 | £ 0 | £ 0 |

Relative Leadership

Leadership costs are lower by £100 per pupil compared to your Trust's peer group.

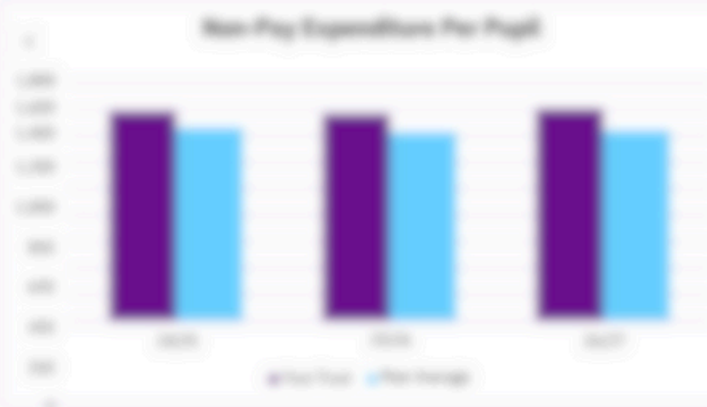
NON-PAY EXPENDITURE

Non-Pay expenditure is a significant proportion of costs incurred by the trust, with 21% of total spend on non-pay, compared to 20% of the comparative peer group.

In the Academy Chart of Accounts F5 v3 mapping, non-pay codes are also mapped as either direct or support.

Direct Non-Pay: These are costs directly associated with delivering educational services. This includes expenses like classroom supplies, textbooks, exam fees, and other materials or services that directly support teaching and learning activities.

Support Non-Pay: These are costs related to the overall operation of the Academy that support the educational environment but are not directly tied to teaching. Examples include administrative costs, building



NON-PAY EXPENDITURE (CONTINUED)

| | Year Total - Per Pupil £ | | | Peer Group - Per Pupil £ | | | Movement % (2020-2021) | | Comparison to Peer Group £ | | |
|------------------------|-----------------------------|-------|-------|-----------------------------|-------|-------|---------------------------|-------|-------------------------------|------|------|
| | 2019 | 2020 | 2021 | 2019 | 2020 | 2021 | Total | Peer | 2019 | 2020 | 2021 |
| Direct Expenditure | 555 | 575 | 582 | 557 | 552 | 562 | ▲ 17% | ▲ 17% | ▲ 1% | ▲ 1% | ▲ 1% |
| Support Expenditure | 1,072 | 1,075 | 1,075 | 992 | 977 | 982 | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Cost of Housing Funds | 0 | 0 | 0 | 0 | 0 | 0 | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Resourcing Expenditure | 0 | 0 | 0 | 0 | 0 | 0 | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Total Non-Pay Costs | 1,627 | 1,650 | 1,657 | 1,549 | 1,527 | 1,544 | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |

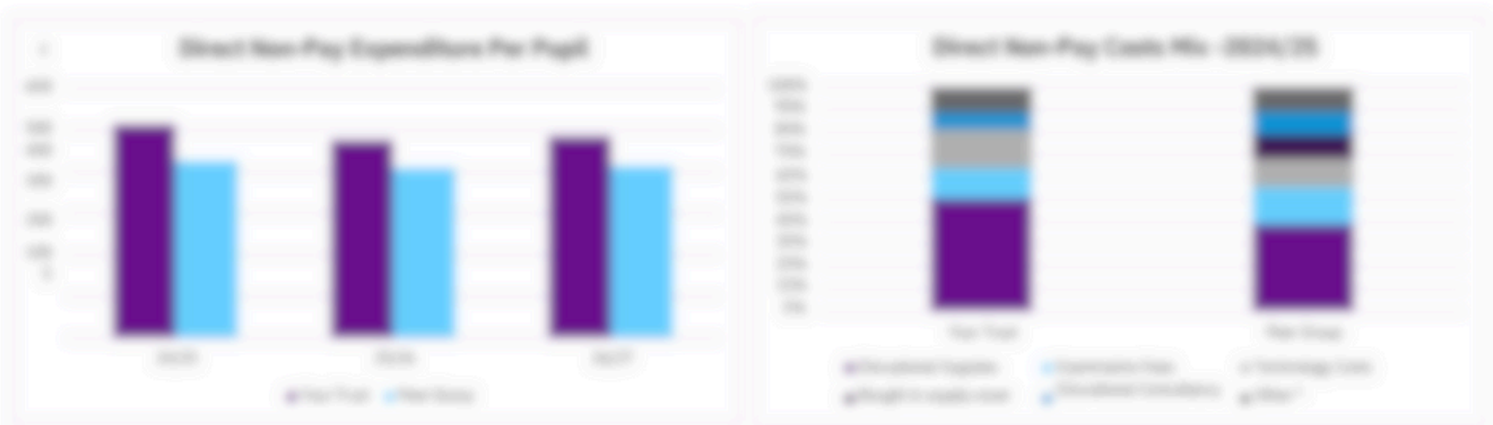
| | Year Total - % of Non-Pay Costs | | | Peer Group - % of Non-Pay Costs | | | Movement % (2020-2021) | | Comparison to Peer Group % | | |
|------------------------|------------------------------------|------|------|------------------------------------|------|------|---------------------------|------|-------------------------------|------|------|
| | 2019 | 2020 | 2021 | 2019 | 2020 | 2021 | Total | Peer | 2019 | 2020 | 2021 |
| Direct Expenditure | 34% | 35% | 35% | 36% | 36% | 36% | ▲ 17% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Support Expenditure | 66% | 65% | 65% | 64% | 64% | 64% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Cost of Housing Funds | 0% | 0% | 0% | 0% | 0% | 0% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Resourcing Expenditure | 0% | 0% | 0% | 0% | 0% | 0% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Total Non-Pay Costs | 100% | 100% | 100% | 100% | 100% | 100% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |

Monitor Non-Pay Expenditure

Total non-pay costs for your Trust is 1.657 higher per pupil compared to the peer group average of 1.544. This is driven by 'Support Expenditure'. Analysis of direct and support non-pay costs are outlined below.

DIRECT NON-PAY

For your Trust, the largest category within direct non-pay expenditure is 'Educational Supplies'.



DIRECT NON-PAY (CONTINUED)

Direct Non-Pay Expenditure Per Pupil



| | | Your Trust - Per Pupil £ | | | Peer Group - Per Pupil £ | | | Movement % 2020-21/22 | | Comparison to Peer Group £ | | |
|----------------------|-----------------|-----------------------------|------|------|-----------------------------|------|------|--------------------------|------|-------------------------------|------|------|
| | | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | Total | Peer | 2020 | 2021 | 2022 |
| Educational | Supplies | 141 | 130 | 130 | 140 | 130 | 130 | ▲ 11% | ▲ 1% | 1 | 0 | 0 |
| Educational | Fees | 10 | 10 | 10 | 10 | 10 | 10 | ▲ 1% | ▲ 1% | 0 | 0 | 0 |
| Technology | Costs Bought in | 20 | 15 | 15 | 20 | 15 | 15 | ▲ 10% | ▲ 1% | 5 | 0 | 0 |
| Supply cover | Educational | 0 | 0 | 0 | 0 | 0 | 0 | ▲ 1% | ▲ 1% | 0 | 0 | 0 |
| Governance | Other - Total | 10 | 10 | 10 | 10 | 10 | 10 | ▲ 1% | ▲ 1% | 0 | 0 | 0 |
| Direct Non-Pay Total | | 171 | 165 | 165 | 180 | 165 | 165 | ▲ 1% | ▲ 1% | 11 | 0 | 0 |
| | | 100% | 100% | 100% | 100% | 100% | 100% | ▲ 1% | ▲ 1% | 6% | 0% | 0% |

Comparison of 2022-23 - outlined in Appendix 1.2

| | | Your Trust - % of Total | | | Peer Group - % of Total | | | Movement % 2020-21/22 | | Comparison to Peer Group % | | |
|----------------------|-----------------|-------------------------|------|------|-------------------------|------|------|--------------------------|------|-------------------------------|------|------|
| | | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | Total | Peer | 2020 | 2021 | 2022 |
| Educational | Supplies | 17% | 16% | 16% | 18% | 16% | 16% | ▲ 1% | ▲ 1% | 1% | 0% | 0% |
| Educational | Fees | 12% | 12% | 12% | 12% | 12% | 12% | ▲ 1% | ▲ 1% | 0% | 0% | 0% |
| Technology | Costs Bought in | 17% | 16% | 16% | 18% | 16% | 16% | ▲ 1% | ▲ 1% | 1% | 0% | 0% |
| Supply cover | Educational | 0% | 0% | 0% | 0% | 0% | 0% | ▲ 1% | ▲ 1% | 0% | 0% | 0% |
| Governance | Other - Total | 12% | 12% | 12% | 12% | 12% | 12% | ▲ 1% | ▲ 1% | 0% | 0% | 0% |
| Direct Non-Pay Total | | 17% | 16% | 16% | 18% | 16% | 16% | ▲ 1% | ▲ 1% | 6% | 0% | 0% |
| | | 100% | 100% | 100% | 100% | 100% | 100% | ▲ 1% | ▲ 1% | 3% | 0% | 0% |

Comparison of 2022-23 - outlined in Appendix 1.2

Summary Direct Non-Pay

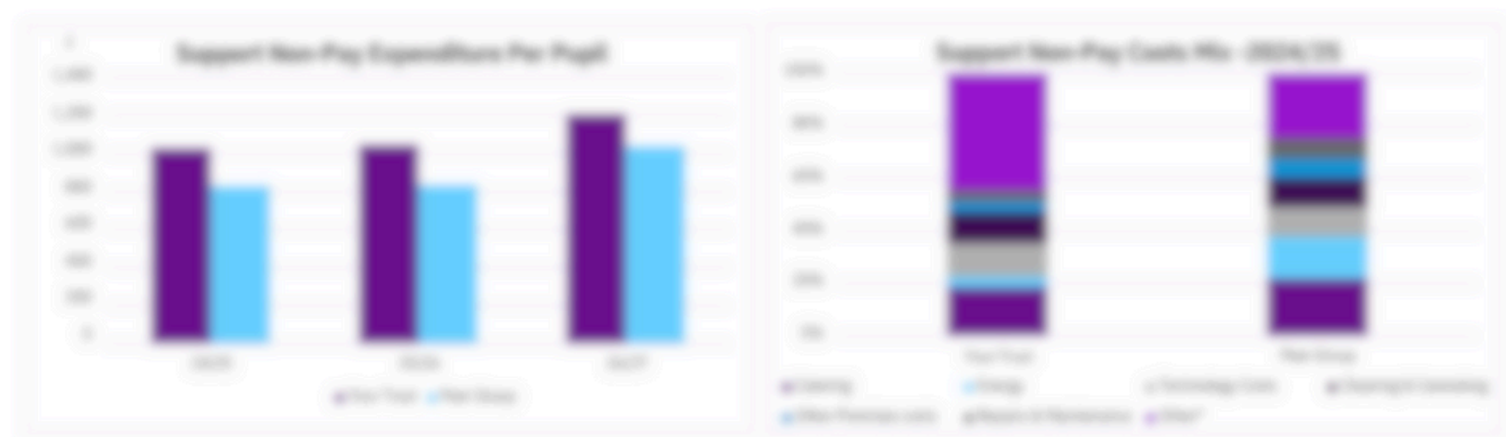
Direct non-pay costs for your Trust are £66 higher per pupil compared to the peer group average in 24/25.

The direct non-pay cost area furthest above the peer group average is 'Educational supplies' by £11. The direct non-pay cost furthest below the peer group average is 'Bought-in supply cover' by £45.

SUPPORT NON-PAY

Support non-pay costs analysed per pupil, may indicate areas for potential cost savings, when compared against your peer group.

For your Trust, the largest category within support non-pay expenditure is 'Other'.



SUPPORT NON-PAY (CONTINUED)

| | Your Trust: Pre-Paid £ | | | Peer Group: Pre-Paid £ | | | Difference: 2020-2025 | | Comparison to Peer Group £ | | |
|------------------------------------|---------------------------|--------------|--------------|---------------------------|------------|------------|--------------------------|-------------|-------------------------------|--------------|--------------|
| | 2020 | 2024 | 2025 | 2020 | 2024 | 2025 | Total | Per | 2020 | 2024 | 2025 |
| Learning | 125 | 125 | 125 | 126 | 127 | 127 | £ 1% | £ 1% | £ 1 | £ 1 | £ 1 |
| Energy | 65 | 65 | 65 | 100 | 100 | 100 | £ 35% | £ 35% | £ 35% | £ 35% | £ 35% |
| Technology costs | 126 | 126 | 126 | 65 | 65 | 67 | £ 61% | £ 17% | £ 61 | £ 61 | £ 61 |
| Cleaning & Catering | 126 | 126 | 126 | 65 | 65 | 65 | £ 51% | £ 51% | £ 61 | £ 61 | £ 61 |
| Other Premises costs | 65 | 65 | 67 | 65 | 65 | 67 | £ 0% | £ 1% | £ 0 | £ 0 | £ 2 |
| Repairs & Maintenance | 65 | 65 | 65 | 67 | 65 | 65 | £ 0% | £ 0% | £ 0 | £ 0 | £ 0 |
| Other ** | 400 | 475 | 480 | 126 | 126 | 126 | £ 274% | £ 1% | £ 274 | £ 349 | £ 354 |
| Total Support Non-Pay Costs | 1,086 | 1,286 | 1,308 | 567 | 566 | 565 | £ 51% | £ 1% | £ 51% | £ 71% | £ 74% |

* Definition of 'Other **' outlined in Appendix 1.4

| | Your Trust: % of Total | | | Peer Group: % of Total | | | Difference: 2020-2025 | | Comparison to Peer Group % | | |
|------------------------------------|---------------------------|------------|------------|---------------------------|------------|------------|--------------------------|-------------|-------------------------------|-------------|-------------|
| | 2020 | 2024 | 2025 | 2020 | 2024 | 2025 | Total | Per | 2020 | 2024 | 2025 |
| Learning | 11% | 11% | 11% | 11% | 11% | 11% | £ 0% | £ 0% | £ 0% | £ 0% | £ 0% |
| Energy | 6% | 6% | 6% | 18% | 18% | 18% | £ 12% | £ 12% | £ 12% | £ 12% | £ 12% |
| Technology costs | 11% | 10% | 10% | 6% | 6% | 6% | £ 5% | £ 5% | £ 5% | £ 5% | £ 5% |
| Cleaning & Catering | 11% | 10% | 10% | 6% | 6% | 6% | £ 5% | £ 5% | £ 5% | £ 5% | £ 5% |
| Other Premises costs | 6% | 6% | 6% | 6% | 6% | 6% | £ 0% | £ 0% | £ 0% | £ 0% | £ 0% |
| Repairs & Maintenance | 6% | 6% | 6% | 6% | 7% | 6% | £ 0% | £ 0% | £ 0% | £ 0% | £ 0% |
| Other ** | 45% | 45% | 45% | 7% | 20% | 7% | £ 38% | £ 1% | £ 38% | £ 35% | £ 35% |
| Total Support Non-Pay Costs | 47% | 49% | 49% | 47% | 49% | 47% | £ 0% | £ 0% | £ 0% | £ 0% | £ 0% |

* Definition of 'Other **' outlined in Appendix 1.4

%

%

%

Notable Support Non-Pay

Support non-pay costs for your Trust are £17% higher per pupil compared to the peer group average in 2025.

The support non-pay cost area furthest above the peer group average is 'Other **' by £256. The support non-pay cost furthest below the peer group is 'Energy' by £100.

ENERGY

Analysing energy costs is important as they are substantial and recurring expenses. Recent fluctuations in energy prices make it crucial to monitor these costs closely.

Understanding energy expenditure could help to identify savings opportunities, promote efficient use, and support sustainability initiatives.



| | New Term: Per Pupil (£) | | | New Group: Per Pupil (£) | | | Movement: 2022-23/21-22 | | Comparison to New Group (£) | | |
|---------------------------|-------------------------|-----------|-----------|--------------------------|-----------|-----------|-------------------------|------------|-----------------------------|------------|------------|
| | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | Total | Per | 2020 | 2021 | 2022 |
| Gas | 10 | 10 | 10 | 40 | 40 | 40 | £0% | £0% | £0% | £0% | £0% |
| EE | 5 | 5 | 5 | 5 | 5 | 5 | £0% | £0% | £0% | £0% | £0% |
| Electricity | 10 | 10 | 10 | 10 | 10 | 10 | £0% | £0% | £0% | £0% | £0% |
| Total Energy Costs | 25 | 25 | 25 | 55 | 55 | 55 | £0% | £0% | £0% | £0% | £0% |

Netmeter Energy

Energy costs for your school are lower than per pupil compared to the peer group average of 26.25.

CATERING

Catering costs are often seen as an area for potential cost savings, with Trusts re-tendering services frequently to ensure value for money is obtained. A common consideration is whether the trust should outsource it's catering provision or provide in-house.

Comparing your trusts make up of pay to non-pay may indicate the level of outsourcing compared to your peers. In future iterations of the benchmarking report, we may seek to capture this information to provide explicit comparisons of outsourcing vs in-house provision.



| | Your Trust: Per Pupil (£) | | | Peer Group: Per Pupil (£) | | | Non-pay to 2016/17 (£) | | Comparison to Peer Group (£) | | |
|----------------------|---------------------------|------|------|---------------------------|------|------|------------------------|------|------------------------------|------|------|
| | 2016 | 2017 | 2018 | 2016 | 2017 | 2018 | Total | Pay | 2016 | 2017 | 2018 |
| Catering Pay | 100 | 100 | 140 | 100 | 100 | 140 | £ 1% | £ 1% | £ 0 | £ 0 | £ 0 |
| Catering Non-Pay | 100 | 100 | 140 | 100 | 100 | 140 | £ 1% | £ 1% | £ 0 | £ 0 | £ 0 |
| Total Catering Costs | 200 | 200 | 280 | 200 | 200 | 280 | £ 1% | £ 1% | £ 0 | £ 0 | £ 0 |

Summary: Catering

Catering costs for your Trust are £1.3 higher per pupil compared to the peer group average in 2018. The cost per pupil of catering pay is higher, indicating a lower level of outsourcing.

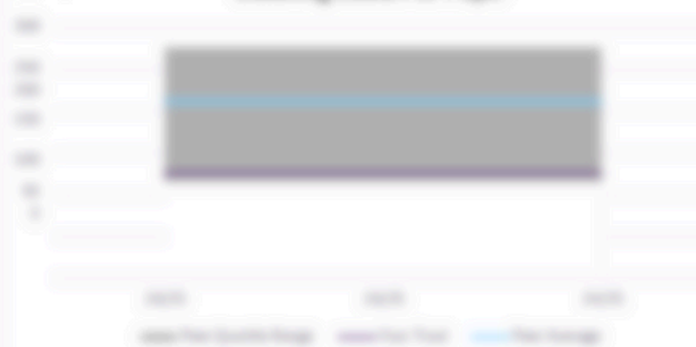
CLEANING

Similarly to catering, cleaning is an area where potential cost savings are identified, including whether to outsource the provision or not.

Cleaning Costs Per Pupil – 2024/25



Cleaning Costs Per Pupil



| | Your Trust: Per Pupil (£) | | | Peer Group: Per Pupil (£) | | | Difference to 2023/24 (£) | | Comparison to Peer Group (£) | | |
|----------------------|---------------------------|------|------|---------------------------|------|------|---------------------------|-----|------------------------------|------|------|
| | 2023 | 2024 | 2025 | 2023 | 2024 | 2025 | Total | Pay | 2023 | 2024 | 2025 |
| Cleaning Pay | 0 | 0 | 0 | 0 | 0 | 0 | £0 | £0 | £0 | £0 | £0 |
| Cleaning Non Pay | 0 | 0 | 0 | 0 | 0 | 0 | £0 | £0 | £0 | £0 | £0 |
| Total Cleaning Costs | 0 | 0 | 0 | 0 | 0 | 0 | £0 | £0 | £0 | £0 | £0 |

Nettified Cleaning

Cleaning costs for your Trust are £86 lower per pupil compared to the peer group average in 24/25. The cost per pupil of cleaning pay is lower, indicating a higher level of outsourcing.



IMP Software

FINANCIAL SUSTAINABILITY

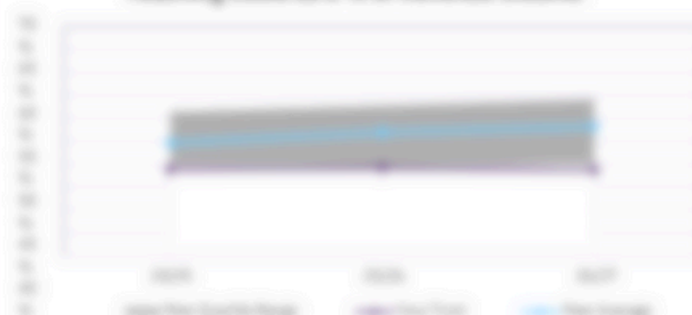
STAFF COST KEY PERFORMANCE INDICATORS

Staff costs as a proportion of revenue income are important to review because they highlight how efficiently your MAT allocates its financial resources.

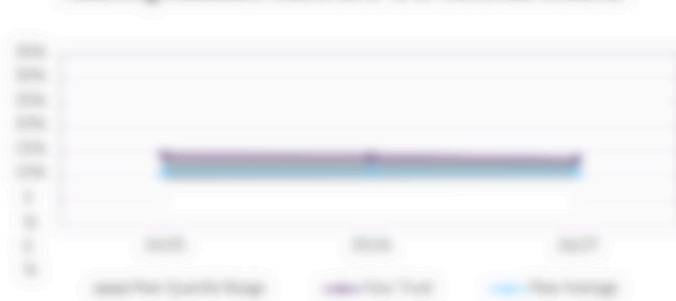
Staff Costs as a % of Revenue Income



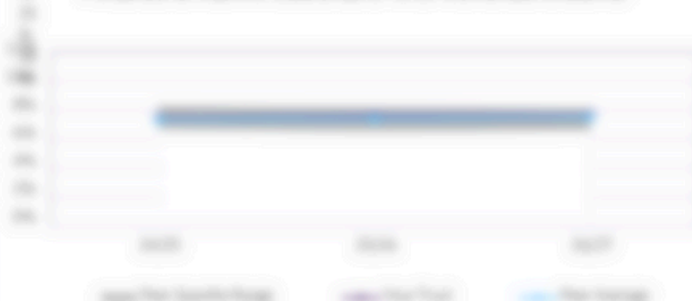
Teaching Costs as a % of Revenue Income



Teaching Assistant Costs as a % of Revenue Income



Finance & Admin Costs as a % of Revenue Income



| | Your Trust | | | Peer Group | | | Revenue's 2021-22 Ratio | | Comparison to Peer Group | | |
|------------------------------|------------|-------|-------|------------|-------|-------|-------------------------|------|--------------------------|------|------|
| | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | Total | Per | 2020 | 2021 | 2022 |
| Revenue Income (M up) | 1,400 | 1,700 | 2,000 | 1,200 | 1,300 | 1,400 | 100% | 100% | 100% | 100% | 100% |
| Total Staff Costs up | 2,000 | 2,200 | 2,200 | 2,000 | 2,200 | 2,200 | 143% | 129% | 143% | 129% | 110% |
| Teaching Costs up | 2,000 | 2,200 | 2,200 | 2,000 | 2,200 | 2,200 | 143% | 129% | 143% | 129% | 110% |
| Teaching Assistant Costs up | 2,000 | 2,200 | 2,200 | 2,000 | 2,200 | 2,200 | 143% | 129% | 143% | 129% | 110% |
| Finance and Admin Costs up | 200 | 200 | 200 | 200 | 200 | 200 | 14% | 12% | 14% | 12% | 10% |
| Total Staff Costs % R | 143% | 129% | 110% | 167% | 162% | 157% | 143% | 129% | 143% | 129% | 110% |
| Teaching Costs % R | 143% | 129% | 110% | 167% | 162% | 157% | 143% | 129% | 143% | 129% | 110% |
| Teaching Assistant Costs % R | 143% | 129% | 110% | 167% | 162% | 157% | 143% | 129% | 143% | 129% | 110% |
| Finance and Admin Costs % R | 14% | 12% | 10% | 17% | 16% | 14% | 14% | 12% | 14% | 12% | 10% |

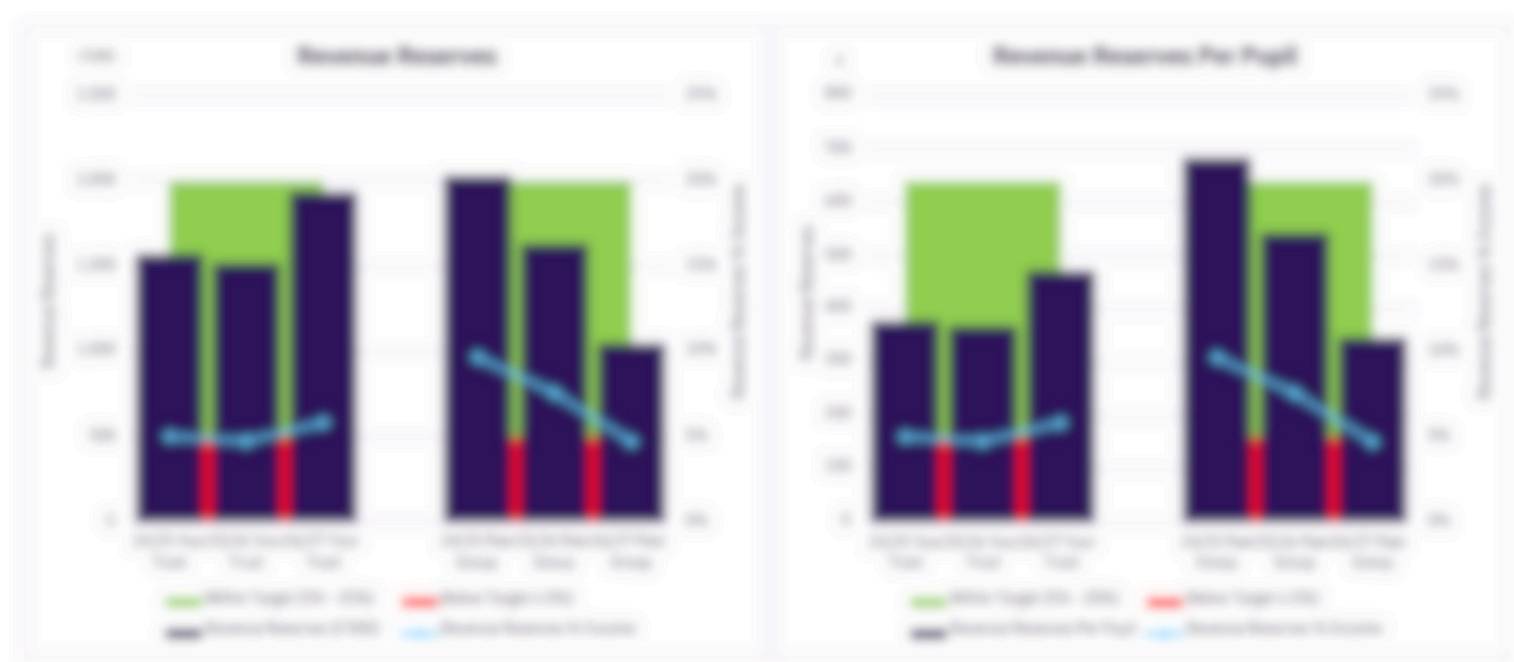
Summary Staff Cost KPIs

Staff costs as a % of revenue income for your Trust are 110% in 2022. This is lower than your peer group.

REVENUE RESERVES KEY PERFORMANCE INDICATORS

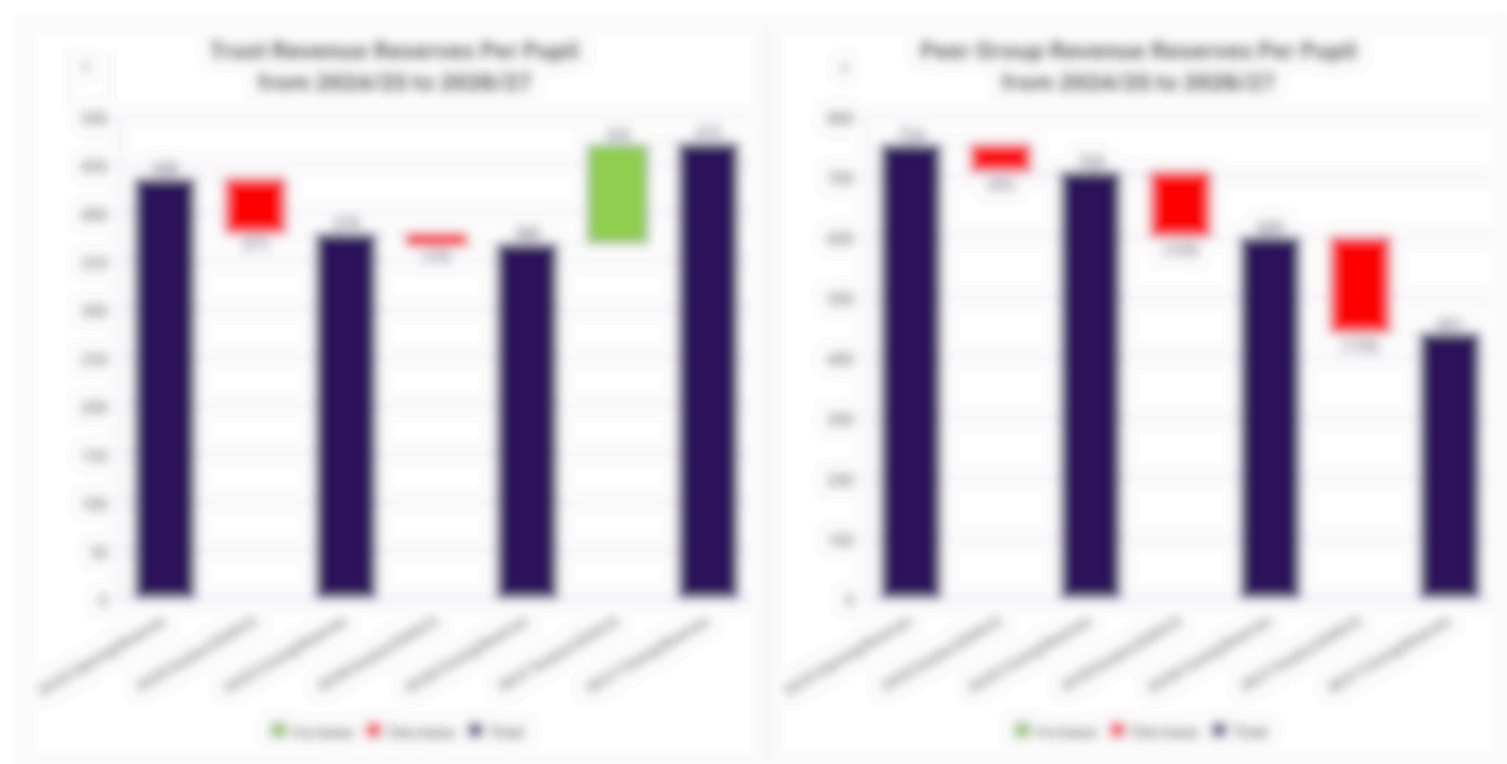
Revenue reserves are retained to support day-to-day delivery of the trust's charitable objects – enabling the trust to provide education to pupils and maintain the schools estate and facilities (in addition to available capital funded projects).

Trusts retain a level of reserves to ensure financial stability and resilience. The ESFA published guidance on reserves in 2023, which highlighted that those with reserves of less than 5% of income, may indicate financial vulnerability.



| | Year Total | | | Per Group | | | Movement to 2022/23 | | Comparison to Peer Group | | |
|--------------------------------|------------|---------|---------|-----------|---------|---------|---------------------|-------|--------------------------|---------|---------|
| | 2020/21 | 2021/22 | 2022/23 | 2020/21 | 2021/22 | 2022/23 | Total | Per | 2020/21 | 2021/22 | 2022/23 |
| Revenue Reserves (£'000) | 1,275 | 1,229 | 1,207 | 1,229 | 1,229 | 1,207 | ▲ 17% | ▲ 10% | ▲ 14% | ▲ 11% | ▲ 10% |
| Revenue Reserves Per Pupil (£) | 275 | 267 | 270 | 267 | 267 | 270 | ▲ 17% | ▲ 10% | ▲ 14% | ▲ 11% | ▲ 10% |
| Revenue Reserves (£'000) | 21,280 | 21,174 | 21,222 | 21,760 | 21,475 | 21,222 | ▲ 1% | ▲ 1% | ▲ 1,000 | ▲ 1,000 | ▲ 1,000 |
| Revenue Reserves to Reserves | 5% | 5% | 5% | 5% | 5% | 5% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |

REVENUE RESERVESKEY PERFORMANCE INDICATORS (CONTINUED)



Revenue Reserves KPIs

Revenue reserves for your Trust are £30k lower per pupil compared to the peer group average in 24/25.

Revenue income as a % of revenue reserves for your Trust are expected to be 6% in 26/27. This is higher than 5%, indicating that you are not a vulnerable Trust.



IMP Software

APPENDICES

APPENDIX 1.1

Defaulted Table – Revenue Income

| | Year Total - Pre-Flight (\$) | | | Pre-Group - Pre-Flight (\$) | | | Movement % (2019-2020) | | Comparison to Pre-Group % | | |
|----------------------------------|---------------------------------|-------|-------|--------------------------------|-------|-------|---------------------------|--------|------------------------------|--------|-------|
| | 2019 | 2020a | 2021F | 2019 | 2020a | 2021F | Total | Pre | 2019 | 2020a | 2021F |
| GR Revenue Growth | 6,100 | 7,100 | 7,070 | 6,000 | 6,700 | 6,070 | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Other Growth | 200 | 200 | 200 | 200 | 200 | 200 | ▲ 100% | ▲ 100% | ▲ 1% | ▲ 100% | ▲ 1% |
| Other Income | 100 | 100 | 100 | 100 | 100 | 100 | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Trading Income (Net Trade Costs) | 50 | 50 | 50 | 50 | 50 | 50 | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Donations | 0 | 0 | 0 | 0 | 0 | 0 | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Other ¹ | | | | | | | | | | | |
| GR Group Growth | 0 | 0 | 0 | 0 | 0 | 0 | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Operating Income | 0 | 0 | 0 | 0 | 0 | 0 | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Total Revenue Income | 7,400 | 7,500 | 7,400 | 7,200 | 7,300 | 7,400 | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |

| | Year Total - To Pre-Flight | | | Pre-Group - To Pre-Flight | | | Movement % (2019-2020) | | Comparison to Pre-Group % | | |
|----------------------------------|-------------------------------|-------|-------|------------------------------|-------|-------|---------------------------|--------|------------------------------|--------|-------|
| | 2019 | 2020a | 2021F | 2019 | 2020a | 2021F | Total | Pre | 2019 | 2020a | 2021F |
| GR Revenue Growth | 10% | | | 10% | | | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Other Growth | 10% | 10% | 10% | 10% | 10% | 10% | ▲ 100% | ▲ 100% | ▲ 1% | ▲ 100% | ▲ 1% |
| Other Income | 1% | 1% | 1% | 1% | 1% | 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Trading Income (Net Trade Costs) | 1% | 1% | 1% | 1% | 1% | 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Donations | 1% | 1% | 1% | 1% | 1% | 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Other ¹ | 1% | | | 1% | | | | | | | |
| GR Group Growth | 1% | 1% | 1% | 1% | 1% | 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Operating Income | 1% | 1% | 1% | 1% | 1% | 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Total Revenue Income | 10% | 100% | 10% | 10% | 100% | 10% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |

APPENDIX 1.2

Detailed Table – ORE Revenue Growth

| | New Trade - Per Page Q3 | | | New Group - Per Page Q3 | | | Revenue % Q3/Q2-Q3/Q2 | | Comparison to New Group Q3 | | |
|---------------------------------|----------------------------|-------|-------|----------------------------|-------|-------|--------------------------|--------|-------------------------------|--------|--------|
| | 2019 | 2020 | 2021 | 2019 | 2020 | 2021 | 2019 | 2020 | 2019 | 2020 | 2021 |
| General Annual Count | 6,134 | 6,496 | 6,762 | 6,033 | 6,395 | 6,660 | ▲ 1.1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Page Premiums / Service Premium | 387 | 396 | 396 | 382 | 395 | 395 | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Other ORE Revenue Growth | 0 | 0 | 0 | 127 | 120 | 120 | ▲ 100% | ▲ 100% | ▲ 100% | ▲ 100% | ▲ 100% |
| Teacher Premium Count | 120 | 120 | 127 | 120 | 120 | 120 | ▲ 10% | ▲ 10% | ▲ 10% | ▲ 10% | ▲ 10% |
| Teacher Page Count | 120 | 120 | 120 | 95 | 100 | 100 | ▲ 10% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Other ¹ | | | | | | | | | | | |
| Page Number Adjustment | 0 | 0 | 0 | 45 | 100 | 50 | ▲ 1% | ▲ 100% | ▲ 1% | ▲ 100% | ▲ 1% |
| OT/OT | 20 | 20 | 20 | 20 | 20 | 20 | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Rate Index | 20 | 0 | 0 | 20 | 20 | 20 | ▲ 100% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| RE and Sports Count | 20 | 20 | 20 | 20 | 20 | 20 | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Count for Trade activity | 0 | 0 | 0 | 20 | 10 | 0 | ▲ 1% | ▲ 100% | ▲ 1% | ▲ 1% | ▲ 1% |
| OT Revenue Count | 0 | 0 | 0 | 20 | 0 | 7 | ▲ 1% | ▲ 100% | ▲ 1% | ▲ 1% | ▲ 1% |
| Revenue | 0 | 0 | 0 | 0 | 0 | 0 | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| General Capacity Count | 0 | 0 | 0 | 0 | 0 | 0 | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Teaching without trade Count | 0 | 0 | 0 | 0 | 0 | 0 | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Total ORE Revenue Growth | 6,496 | 7,287 | 7,286 | 6,496 | 7,286 | 7,286 | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |

| | New Trade - Per Page Q3 | | | New Group - Per Page Q3 | | | Revenue % Q3/Q2-Q3/Q2 | | Comparison to New Group Q3 | | |
|---------------------------------|----------------------------|------|------|----------------------------|------|------|--------------------------|------|-------------------------------|------|------|
| | 2019 | 2020 | 2021 | 2019 | 2020 | 2021 | 2019 | 2020 | 2019 | 2020 | 2021 |
| General Annual Count | 60% | 60% | | 60% | 60% | | ▲ 1 | ▲ 1 | ▲ 1% | ▲ 1% | ▲ 1% |
| Page Premiums / Service Premium | 7% | 7% | 60% | 7% | 7% | 60% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Other ORE Revenue Growth | 2% | 2% | 7% | 2% | 2% | 7% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Teacher Premium Count | 2% | 2% | 2% | 2% | 2% | 2% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Teacher Page Count | 2% | 2% | 2% | 2% | 2% | 2% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Page Number Adjustment | 2% | 2% | 2% | 2% | 2% | 2% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Other ¹ | | | 2% | | | 2% | ▲ 1 | ▲ 1 | | | 2% |
| OT/OT | 2% | 2% | 2% | 2% | 2% | 2% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Rate Index | 2% | 2% | 2% | 2% | 2% | 2% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| RE and Sports Count | 2% | 2% | 2% | 2% | 2% | 2% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Count for Trade activity | 2% | 2% | 2% | 2% | 2% | 2% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| OT Revenue Count | 2% | 2% | 2% | 2% | 2% | 2% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Revenue | 2% | 2% | 2% | 2% | 2% | 2% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| General Capacity Count | 2% | 2% | 2% | 2% | 2% | 2% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Teaching without trade Count | 2% | 2% | 2% | 2% | 2% | 2% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |
| Total ORE Revenue Growth | 100% | 100% | 100% | 100% | 100% | 100% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% | ▲ 1% |

APPENDIX 1.3

Detailed Table – Direct Pay Expenditure

| | New Train- to-Pay Pupil £ | | | Peer Group- to-Pay Pupil £ | | | Movement % (2019-2020) | | Comparison to Peer Group % £ | | |
|-------------------------------------|------------------------------|--------------|--------------|-------------------------------|--------------|--------------|---------------------------|--------------|---------------------------------|--------------|--------------|
| | 2019 | 2020 | 2021 | 2019 | 2020 | 2021 | Total | Peer | 2019 | 2020 | 2021 |
| Teachers | 1,007 | 1,000 | 1,000 | 1,000 | 1,750 | 1,007 | ⬇️ 7% | ⬇️ 10% | ⬆️ 1% | ⬆️ 7% | ⬆️ 7% |
| Leadership- Teaching | 500 | 700 | 507 | 500 | 500 | 700 | ⬇️ 1% | ⬇️ 1% | ⬆️ 1 | ⬆️ 1% | ⬆️ 1% |
| Teaching Assistants | 1,000 | 1,000 | 1,007 | 700 | 700 | 700 | ⬇️ 1% | ⬇️ 1% | ⬆️ 1% | ⬆️ 1% | ⬆️ 1% |
| Technicians | 0 | 0 | 0 | 50 | 50 | 50 | ⬇️ 1% | ⬇️ 1% | ⬆️ 1% | ⬆️ 1% | ⬆️ 1% |
| Additional Employee Expenditure | 50 | 50 | 57 | 50 | 50 | 50 | ⬇️ 1% | ⬇️ 1% | ⬆️ 1% | ⬆️ 1% | ⬆️ 1% |
| Other ¹ | | | | | | | | | | | |
| Class Supervisors | 0 | 0 | 0 | 50 | 50 | 50 | ⬇️ 1% | ⬇️ 1% | ⬆️ 1% | ⬆️ 1% | ⬆️ 1% |
| Support Staff | 50 | 50 | 50 | 50 | 50 | 50 | ⬇️ 1% | ⬇️ 1% | ⬆️ 1 | ⬆️ 1 | ⬆️ 1 |
| Class Organisers | 50 | 50 | 50 | 50 | 50 | 57 | ⬇️ 1% | ⬇️ 1% | ⬆️ 1 | ⬆️ 1 | ⬆️ 1 |
| Others | 0 | 0 | 0 | 50 | 50 | 50 | ⬇️ 1% | ⬇️ 1% | ⬆️ 1% | ⬆️ 1% | ⬆️ 1% |
| Total Direct Pay Expenditure | 1,000 | 1,000 | 1,000 | 1,000 | 1,750 | 1,000 | ⬇️ 1% | ⬇️ 1% | ⬆️ 1% | ⬆️ 1% | ⬆️ 1% |

| | New Train- to-Pay Pupil % | | | Peer Group- to-Pay Pupil % | | | Movement % (2019-2020) | | Comparison to Peer Group % % | | |
|-------------------------------------|------------------------------|-------------|-------------|-------------------------------|-------------|-------------|---------------------------|--------------|---------------------------------|--------------|--------------|
| | 2019 | 2020 | 2021 | 2019 | 2020 | 2021 | Total | Peer | 2019 | 2020 | 2021 |
| Teachers | 17% | 16% | 17% | 17% | 16% | 17% | ⬇️ 1% | ⬇️ 1% | ⬆️ 1% | ⬆️ 1% | ⬆️ 1% |
| Leadership- Teaching | 10% | 10% | 10% | 10% | 10% | 10% | ⬇️ 1% | ⬇️ 1% | ⬆️ 1% | ⬆️ 1% | ⬆️ 1% |
| Teaching Assistants | 17% | 17% | 16% | 10% | 10% | 10% | ⬇️ 1% | ⬇️ 1% | ⬆️ 1% | ⬆️ 1% | ⬆️ 1% |
| Technicians | 0% | 0% | 0% | 3% | 3% | 3% | ⬇️ 1% | ⬇️ 1% | ⬆️ 1% | ⬆️ 1% | ⬆️ 1% |
| Additional Employee Expenditure | 3% | 3% | 3% | 3% | 3% | 3% | ⬇️ 1% | ⬇️ 1% | ⬆️ 1% | ⬆️ 1% | ⬆️ 1% |
| Other ¹ | | | | | | | | | | | |
| Class Supervisors | 0% | 0% | 0% | 3% | 3% | 3% | ⬇️ 1% | ⬇️ 1% | ⬆️ 1% | ⬆️ 1% | ⬆️ 1% |
| Support Staff | 3% | 3% | 3% | 3% | 3% | 3% | ⬇️ 1% | ⬇️ 1% | ⬆️ 1% | ⬆️ 1% | ⬆️ 1% |
| Class Organisers | 3% | 3% | 3% | 3% | 3% | 3% | ⬇️ 1% | ⬇️ 1% | ⬆️ 1% | ⬆️ 1% | ⬆️ 1% |
| Others | 0% | 0% | 0% | 3% | 3% | 3% | ⬇️ 1% | ⬇️ 1% | ⬆️ 1% | ⬆️ 1% | ⬆️ 1% |
| Total Direct Pay Expenditure | 100% | 100% | 100% | 100% | 100% | 100% | ⬇️ 1% | ⬇️ 1% | ⬆️ 1% | ⬆️ 1% | ⬆️ 1% |

APPENDIX 1.4

Detailed Table – Support Pay Expenditure

| | New Trust – Per Page £ | | | New Group – Per Page £ | | | Newspaper's 2016/17-2017/18 | | Comparison to New Group % | | |
|--------------------------------------|---------------------------|------------|--------------|---------------------------|--------------|--------------|--------------------------------|--------------|------------------------------|--------------|--------------|
| | 2016 | 2016 | 2017 | 2016 | 2016 | 2017 | Total | Page | 2016 | 2016 | 2017 |
| Presses and related | 127 | 126 | 127 | 127 | 126 | 126 | £ 17% | £ 17% | £ 17 | £ 17 | £ 17 |
| Leadership – New teaching | 0 | 0 | 0 | 120 | 127 | 127 | £ 17% | £ 17% | £ 120 | £ 127 | £ 127 |
| New staff | 126 | 126 | 126 | 126 | 126 | 126 | £ 17% | £ 17% | £ 17 | £ 17 | £ 17 |
| Family Support Workers | 0 | 0 | 0 | 127 | 126 | 126 | £ 17% | £ 17% | £ 127 | £ 126 | £ 126 |
| Learning Staff | 126 | 126 | 126 | 126 | 126 | 126 | £ 17% | £ 17% | £ 17 | £ 17 | £ 17 |
| Other ¹ | | | | | | | | | | | |
| Learning Staff | 0 | 0 | 0 | 126 | 126 | 127 | £ 17% | £ 17% | £ 126 | £ 126 | £ 127 |
| Non-teach Staff | 0 | 0 | 0 | 16 | 16 | 16 | £ 17% | £ 17% | £ 16 | £ 16 | £ 16 |
| Other Staff | 16 | 17 | 16 | 16 | 17 | 16 | £ 17% | £ 17% | £ 16 | £ 16 | £ 16 |
| Welfare Expenditure | 16 | 16 | 16 | 17 | 16 | 16 | £ 17% | £ 17% | £ 17 | £ 17 | £ 17 |
| Community Facilities Staff | 16 | 16 | 16 | 16 | 16 | 16 | £ 17% | £ 17% | £ 16 | £ 16 | £ 16 |
| Reserves | 0 | 0 | 0 | 16 | 16 | 16 | £ 17% | £ 17% | £ 16 | £ 16 | £ 16 |
| Volunteer Expenses Expenditure | 0 | 0 | 0 | 0 | 0 | 0 | £ 17% | £ 17% | £ 0 | £ 0 | £ 0 |
| People Staff | 0 | 0 | 0 | 0 | 0 | 0 | £ 17% | £ 17% | £ 0 | £ 0 | £ 0 |
| Total Support Pay Expenditure | 367 | 366 | 3,666 | 3,666 | 3,666 | 3,667 | £ 16% | £ 16% | £ 366 | £ 366 | £ 367 |

| | New Trust – % Per Page | | | New Group – % Per Page | | | Newspaper's 2016/17-2017/18 | | Comparison to New Group % | | |
|--------------------------------------|---------------------------|------------|------------|---------------------------|------------|------------|--------------------------------|--------------|------------------------------|--------------|--------------|
| | 2016 | 2016 | 2017 | 2016 | 2016 | 2017 | Total | Page | 2016 | 2016 | 2017 |
| Presses and related | 17% | 17% | 17% | | 17% | | £ 17% | £ 17% | £ 17% | £ 17% | £ 17% |
| Leadership – New teaching | 16% | 16% | 16% | 16% | 16% | 17% | £ 17% | £ 17% | £ 16% | £ 16% | £ 16% |
| New staff | 17% | 17% | 17% | 16% | 16% | 16% | £ 17% | £ 17% | £ 17% | £ 17% | £ 17% |
| Family Support Workers | 16% | 16% | 16% | 16% | 16% | 16% | £ 17% | £ 17% | £ 16% | £ 16% | £ 16% |
| Learning Staff | 16% | 16% | 16% | 16% | 16% | 16% | £ 17% | £ 17% | £ 16% | £ 16% | £ 16% |
| Other ¹ | | | | 16% | | 16% | | | | | |
| Learning Staff | 16% | 16% | 16% | 16% | 16% | 16% | £ 17% | £ 17% | £ 16% | £ 16% | £ 16% |
| Non-teach Staff | 16% | 16% | 16% | 16% | 16% | 16% | £ 17% | £ 17% | £ 16% | £ 16% | £ 16% |
| Other Staff | 16% | 16% | 16% | 16% | 16% | 16% | £ 17% | £ 17% | £ 16% | £ 16% | £ 16% |
| Welfare Expenditure | 16% | 16% | 16% | 16% | 16% | 16% | £ 17% | £ 17% | £ 16% | £ 16% | £ 16% |
| Community Facilities Staff | 16% | 16% | 16% | 16% | 16% | 16% | £ 17% | £ 17% | £ 16% | £ 16% | £ 16% |
| Reserves | 16% | 16% | 16% | 16% | 16% | 16% | £ 17% | £ 17% | £ 16% | £ 16% | £ 16% |
| Volunteer Expenses Expenditure | 16% | 16% | 16% | 16% | 16% | 16% | £ 17% | £ 17% | £ 16% | £ 16% | £ 16% |
| People Staff | 16% | 16% | 16% | 16% | 16% | 16% | £ 17% | £ 17% | £ 16% | £ 16% | £ 16% |
| Total Support Pay Expenditure | 16% | 16% | 16% | 16% | 16% | 16% | £ 16% | £ 16% | £ 16% | £ 16% | £ 16% |

APPENDIX 1.5

Detailed Table – Direct Non-Pay Expenditures

| | New Team - Per Page (\$) | | | Peer Group - Per Page (\$) | | | Movement % (2019-2020) | | Comparison to Peer Group (\$) | | |
|---|-----------------------------|------|------|-------------------------------|------|------|---------------------------|------|----------------------------------|------|------|
| | 2019 | 2020 | 2021 | 2019 | 2020 | 2021 | Total | Peer | 2019 | 2020 | 2021 |
| Executive Search Committee | 200 | 200 | 200 | 200 | 200 | 200 | ▲ 11% | ▲ 1% | ● 1% | ● 1% | ● 1% |
| New Technology Tools Bought in | 75 | 75 | 75 | 75 | 75 | 75 | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
| Legal Fees - Executive | 20 | 20 | 20 | 20 | 20 | 20 | ▲ 10% | ▲ 1% | ● 1% | ● 1% | ● 1% |
| Consultancy (Went) Search Fees | 0 | 0 | 0 | 0 | 0 | 0 | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
| Administrative Other Support & | 20 | 20 | 20 | 20 | 20 | 20 | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
| Current Total Direct Non-Pay Expenditures | 30 | 30 | 30 | 30 | 30 | 30 | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
| | 0 | 0 | 0 | 0 | 0 | 0 | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
| | 0 | 0 | 0 | 0 | 0 | 0 | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
| | 0 | 0 | 0 | 0 | 0 | 0 | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
| | 0 | 0 | 0 | 0 | 0 | 0 | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |

| | New Team - % Per Page | | | Peer Group - % Per Page | | | Movement % (2019-2020) | | Comparison to Peer Group % | | |
|---|-----------------------|------|------|-------------------------|------|------|---------------------------|------|-------------------------------|------|------|
| | 2019 | 2020 | 2021 | 2019 | 2020 | 2021 | Total | Peer | 2019 | 2020 | 2021 |
| Executive Search Committee | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
| New Technology Tools Bought in | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
| Legal Fees - Executive | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
| Consultancy (Went) Search Fees | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
| Administrative Other Support & | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
| Current Total Direct Non-Pay Expenditures | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |

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| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
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| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
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| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
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|--|-----|-----|-----|-----|-----|-----|------|------|------|------|------|
| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
|--|-----|-----|-----|-----|-----|-----|------|------|------|------|------|

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|--|-----|-----|-----|-----|-----|-----|------|------|------|------|------|
| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
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| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
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| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
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| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
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| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
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| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
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| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
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| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
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| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
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| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
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| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
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| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
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| | 20% | 20% | 20% | 20% | 20% | 20% | ▲ 1% | ▲ 1% | ● 1% | ● 1% | ● 1% |
|--|-----|-----|-----|-----|-----|-----|------|------|------|------|------|

APPENDIX 1.6

Detailed Table – Support Non-Pay Expenditure

| | Year Total - Peer Group £ | | | Peer Group - Peer Group £ | | | Movement to 2020/21 (2020/21-2019/20) | | Comparison to Peer Group £ | | |
|-----------------------------------|------------------------------|---------|---------|------------------------------|---------|---------|--|-------|-------------------------------|---------|---------|
| | 2019/20 | 2020/21 | 2021/22 | 2019/20 | 2020/21 | 2021/22 | Total | Peer | 2019/20 | 2020/21 | 2021/22 |
| Learning | 100 | 100 | 100 | 100 | 100 | 100 | £ 100 | £ 100 | £ 1 | £ 1 | £ 1 |
| Energy | 50 | 50 | 50 | 100 | 100 | 100 | £ 100 | £ 100 | £ 100 | £ 100 | £ 100 |
| Technology costs | 100 | 100 | 100 | 50 | 100 | 50 | £ 100 | £ 100 | £ 10 | £ 10 | £ 10 |
| Cleaning & Catering | 100 | 100 | 100 | 50 | 100 | 100 | £ 100 | £ 100 | £ 10 | £ 10 | £ 10 |
| Other Premises costs | 50 | 50 | 50 | 50 | 50 | 50 | £ 100 | £ 100 | £ 100 | £ 100 | £ 100 |
| Other ¹ | | | | | | | | | | | |
| Repairs & Maintenance | 50 | 50 | 50 | 50 | 50 | 50 | £ 100 | £ 100 | £ 100 | £ 100 | £ 100 |
| Non-educational contracts | 50 | 50 | 50 | 50 | 50 | 50 | £ 100 | £ 100 | £ 10 | £ 10 | £ 10 |
| Administration | 50 | 50 | 50 | 50 | 50 | 50 | £ 100 | £ 100 | £ 10 | £ 10 | £ 10 |
| Insurance | 20 | 20 | 20 | 50 | 50 | 20 | £ 100 | £ 100 | £ 10 | £ 10 | £ 10 |
| Training costs | 100 | 100 | 100 | 10 | 10 | 10 | £ 100 | £ 100 | £ 100 | £ 100 | £ 100 |
| Rates | 50 | 50 | 50 | 50 | 50 | 50 | £ 100 | £ 100 | £ 100 | £ 100 | £ 100 |
| Operating costs | 10 | 10 | 10 | 50 | 50 | 50 | £ 100 | £ 100 | £ 10 | £ 10 | £ 10 |
| Staff | 10 | 10 | 10 | 50 | 50 | 50 | £ 100 | £ 100 | £ 10 | £ 10 | £ 10 |
| Bought in supply costs | 10 | 10 | 10 | 50 | 50 | 50 | £ 100 | £ 100 | £ 10 | £ 10 | £ 10 |
| Security | 5 | 5 | 5 | 5 | 5 | 5 | £ 100 | £ 100 | £ 10 | £ 10 | £ 10 |
| Transport | 5 | 5 | 5 | 5 | 5 | 5 | £ 100 | £ 100 | £ 10 | £ 10 | £ 10 |
| Other supplies & services | 5 | 5 | 5 | 5 | 5 | 5 | £ 100 | £ 100 | £ 10 | £ 10 | £ 10 |
| Special facilities | 10 | 10 | 10 | 5 | 5 | 5 | £ 100 | £ 100 | £ 10 | £ 10 | £ 10 |
| Government costs | 10 | 10 | 10 | 5 | 5 | 5 | £ 100 | £ 100 | £ 10 | £ 10 | £ 10 |
| School trips | 5 | 5 | 5 | 5 | 5 | 5 | £ 100 | £ 100 | £ 10 | £ 10 | £ 10 |
| Total Support Non-Pay Expenditure | 1,000 | 1,000 | 1,000 | 500 | 500 | 500 | £ 100 | £ 100 | £ 100 | £ 100 | £ 100 |

APPENDIX 1.6 (CONTINUED)

| | Year Total To New Flight | | | New Group To New Flight | | | Movement % (2015-2016) | | Comparison to New Group % | | |
|--------------------------------|-----------------------------|------|------|----------------------------|------|------|---------------------------|-------|------------------------------|-------|-------|
| | 2015 | 2016 | 2017 | 2015 | 2016 | 2017 | Total | New | 2015 | 2016 | 2017 |
| Learning | | 10% | | | 10% | | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Energy | 10% | 2% | 10% | 10% | 10% | 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Technology Costs | 2% | 10% | 2% | 2% | 10% | 2% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Planning & Consulting | 10% | 10% | 10% | 10% | 10% | 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Other Personnel Costs | 10% | 2% | 10% | 10% | 2% | 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Other ¹ | 2% | | 2% | 2% | | 2% | | | | | |
| Repair & Maintenance | 2% | 2% | 2% | 2% | 2% | 2% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Non-subsidized contracts | 2% | 2% | 2% | 2% | 2% | 2% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Administration | 2% | 2% | 2% | 2% | 2% | 2% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Insurance | 2% | 2% | 2% | 2% | 2% | 2% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Training costs | 10% | 10% | 10% | 2% | 2% | 2% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Rates | 2% | 2% | 2% | 2% | 2% | 2% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Operating losses | 2% | 2% | 2% | 2% | 2% | 2% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Profit | 2% | 2% | 2% | 2% | 2% | 2% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Bought-in supply costs | 2% | 2% | 2% | 2% | 2% | 2% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Security | 2% | 2% | 2% | 2% | 2% | 2% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Transport | 2% | 2% | 2% | 2% | 2% | 2% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Other supplies & services | 2% | 2% | 2% | 2% | 2% | 2% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Special facilities | 2% | 2% | 2% | 2% | 2% | 2% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Government costs | 2% | 2% | 2% | 2% | 2% | 2% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Interest Costs | 2% | 2% | 2% | 2% | 2% | 2% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| Total Support New Fly Expenses | 2% | 2% | 2% | 2% | 2% | 2% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |
| | 2% | 2% | 2% | 2% | 2% | 2% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% | ↗ 10% |

APPENDIX 2



This graph demonstrates the percentage mix of each stream of income as a proportion of total revenue income.

It also shows the comparison between the income mix for your trust and the income mix for the trust's within your peer group.



This graph displays the Support Non-Pay Expenditure between various categories, and compares the expenditure from your trust against the expenditure from the peer group.

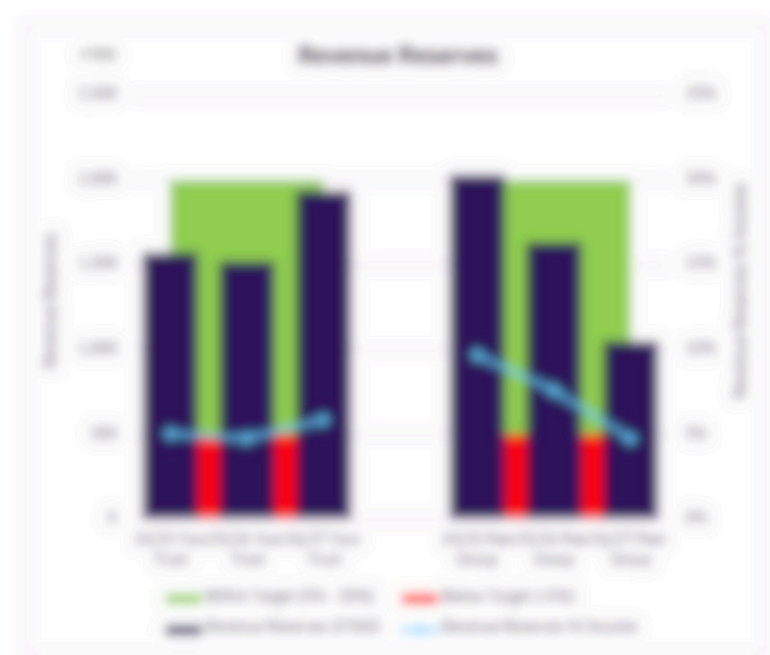
Don't forget to include the non-pay expenditure in your application for the 2024/25 year.



This graph displays the Teaching Costs as a % of Revenue Income for both your trust and compares it against the average within your peer group.

The grey shaded area shows the Peer Quartile Range, which shows the range from the 25th to the 75th percentile of the Peer Average.

APPENDIX 2 (CONTINUED)

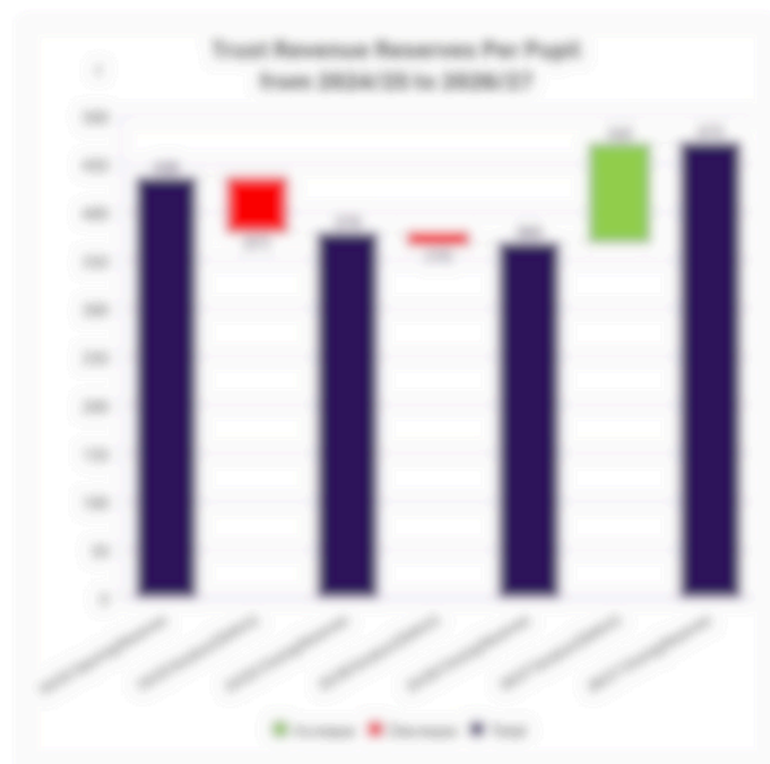


The bar's within the graph display the revenue reserves for both your trust and the trust within your peer group, over the next 3 years. The left axis shows the revenue reserves that the bar's are measured against. The gray lines within the graph show the revenue reserves as a percentage of income for both your trust and the trusts within your peer group, over the next 3 years. The right axis shows the Income % that the lines are measured against. It also shows the target percentage for the revenue reserves as a percentage of income.

The red area displays where this is below target (<10%).

The green area displays where this falls within the target (10% - 20%).

Above 20% would be classed as excess revenue reserves.



This graph displays the movement in revenue reserves for your trust over the next 3 years.

The blue bar's represent the Total Opening and Closing revenue reserves at the start/end of each year.

The green bars represent the total surplus in revenue reserves in year.

The red bars represent the total deficit in revenue reserves in year.



FUTURE DIRECTION FOR THE IMP MAT BENCHMARKING REPORT

Benchmarking serves as a powerful lens through which to view your MAT's financial trajectory and identify where your Trust is taking a noticeably different path from others in your peer group. There is no right and wrong answer of course, but understanding how you compare will give some food for thought and challenge your current thinking, both in the short term and how your strategy over the coming years compares to others in your field.

This is the first benchmarking initiative of this kind for the sector but is just the start of our ambitions. We will be building upon these foundations over the years to come and will do our best to ensure the sector data can be used to benefit the sector, both in the form of published reports and also around how we can surface this data within IMP Planner so that you can use these insights when setting/reviewing your budgets, not just once they are finalised.

We are excited to bring this report to the market and to witness its evolution and improvement over the coming years. This project is a major endeavour for us and a key part of our plan to provide even greater insights to all our customers.

ACKNOWLEDGEMENTS

We would like to extend our thanks to **UHY Birmingham** for their invaluable expertise and support throughout this project.



Their guidance and technical analysis expertise has been instrumental in helping us deliver a benchmarking report that we hope will provide significant value to you.

We would also like to express our deepest gratitude to all our customers who worked diligently on their data to meet the necessary prerequisites. Your commitment to ensuring data accuracy has been critical to the success of delivering these personalised reports, so we hope that we have done justice to this hard work and provided a useful resource in return.

As this is our first year undertaking this benchmarking initiative, we recognise that it is a significant learning experience for both our customers, who will better understand how their mappings/recordings compare to others in the sector, and for us, who will look hard at how we can ensure that 2MF Planner can provide as much guidance and support as possible, to help ensure that datasets are consistently prepared.

We are committed to gathering as much feedback as possible to ensure that future iterations are (even) better, smarter, and more insightful. Your input will be crucial as we continue to refine our approach and deliver even greater value through our reports.

Looking ahead, we are also focused on enhancing our product roadmap to address some of the challenges encountered this year. We aim to not only improve the benchmarking process but also explore ways to integrate the benchmarking dataset directly into our product, ultimately providing you with a more seamless and powerful tool for financial management.

Thank you for your ongoing partnership and for being part of this journey with us. Please do provide your feedback by completing the following survey:

[Survey Link](#)

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This personalised benchmarking report is intended for internal use only and is provided to support your internal decision-making processes. The data and insights within are specific to your Trust. While every effort has been made to ensure the accuracy of this publication, IMP Software accepts no responsibility for any errors or omissions.



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