



Guide to Integrated Curriculum Financial Planning (ICFP) Tool for Special Schools and Alternative Provision

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1 Introduction

- 1.1 For an overview of Integrated Curriculum Financial Planning (ICFP) and the benefits it offers, please see <https://www.gov.uk/guidance/integrated-curriculum-and-financial-planning-icfp>.
- 1.2 This tool was developed by Esteem Multi-Academy Trust (EMAT) to implement ICFP into the five-year plan process. The starting basis was the Pioneer Academy Trust's model on the DfE website, this was then adapted to make it more relevant for Special Schools and providers of and Alternative Provision. The model at EMAT sits within the five-year plan Excel model so automatically links to management accounts and staff download reports from the budgeting system, however this tool has been adapted to be stand-alone to ensure anyone can use it.
- 1.3 The tool is designed to facilitate ICFP in a given financial year. One of the principles of ICFP is that it is an ongoing process through the school year, not only planning for the following year in detail but also setting out plans for three to five years ahead. We therefore recommend that this tool informs multi-year planning (e.g., copies of sheets in the workbook can be made for future years).
- 1.4 Key objectives for the development of the tool were:
 - To make it relevant specifically for Special Schools and providers of Alternative Provision
 - To minimise the manual inputs and workloads required by schools/academies
 - To make the conclusions easy to understand
 - To enable headteachers and governors to provide a context to the results

2 Key

- 2.1 Cells highlighted light green (General Data sheet: cells A13 to B62, A66 to A85, A89 to D188, B192 to N211, B215 to C264, B268 to C287, and A291 to A306) are base data required for calculations that need to be manually amended by the user. Examples are:
 - Top-up income profiles and rates (Local Authority SEN income per pupil)
 - Payment profiles for Local Authorities
 - Year groups
 - List of academies, if in a MAT, or just a single school if not
 - List of Local Authorities that you work with
- 2.2 Cells highlighted in light yellow (Summary sheet: cells H9 to I10, AH7 to AH11, AH15 to AH19 and AH21 to AH28; General Data sheet: cells B3 and B8 to B9; Teacher Allocations sheet: columns A to H; Other Staff Allocations sheet: columns A to J) are cells that can be

linked to your actual or budgeted managements accounts and staff reports/downloads and are specific to only a single school/academy. If you have a central finance team in a MAT, this can be done centrally to minimise workload for school/academy staff.

- 2.3 Cells highlighted in light blue (Summary sheet: cells H6 to I6, B16 to B45, T16 to T45, AA16 to AA45, B67 to AI76; LA Top Up Income sheet: columns A to F, and H to S; Teacher Allocations sheet: columns L to AO and AQ to AV; Other Staff Allocations sheet: columns L to AO and AQ to AV) are inputs required by the specific school/academy.
- 2.4 If a cell has not been highlighted with one of the above colours, it should not be amended.

3 Populate 'General Data' worksheet

- 3.1 Firstly, work your way down the worksheet populating all the light green cells (cells A13 to B62, A66 to A85, A89 to D188, B192 to N211, B215 to C264, B268 to C287, and A291 to A306). Some example data has been populated to make it easier to know what data is expected, this example data should be deleted and overwritten with your own data. Please note, if you need to insert additional rows into any of the different sections, the cell references in the instructions below will be different.

- 3.1.1 Input the academic year that you are planning for (e.g. 2022-23) in cell B4.

- 3.1.2 Input the name of your school(s) and academy trust, if in an academy trust, and acronym / abbreviation for each from cells A13 to B13.

- If you are a LA maintained school or a single academy trust you can include just one school as well as the name / acronym of the trust (if different to that of the school).
- If you are a MAT, you can currently include up to 50 academies. If you require more, you can add rows to this table. To ensure formulas throughout the model include the additional rows, insert rows to the middle of the table rather than at the end.

- 3.1.3 Input all Local Authorities (LAs) that you currently work with from cell A66, including out of county (OOC) LAs if you have any pupils funded by OOC LAs. You can currently add up to 20 LAs. If you require more, you can add rows to this table. To ensure formulas throughout the model include the additional rows, insert rows to the middle of the table rather than at the end.

- 3.1.4 Input all Top Up Income Profiles (SEN income from Local Authority) relevant to you from cells A89 to D89 and below. Give each a title, a description, an annual value for the current year's April to March periods and a value for the following year informed by an assumption / forecast.

- If you are a LA maintained school or a single academy trust you can include just the profiles relevant you.
- If you are a MAT, you can currently include up to 100 profiles as needed to include for all LAs across the MAT. If you require more, you can add rows to this table. To

ensure formulas throughout the model include the additional rows, insert rows to the middle of the table rather than at the end.

- 3.1.5 Input the number of days each month each LA pays the Top Up Income from cells B192 to N192 and below, assuming a pupil attends all year. Some LAs pay top-up income over 12 equal months, some pay over 3/4/3 months, others specify actual term days in the month. If you have added additional rows to the LA table, you will need to add additional rows to this table too. To ensure formulas throughout the model include the additional rows, insert rows to the middle of the table rather than at the end.
- If you are a LA maintained school, you will need to manually amend the dates in this section from September-August to April-March. This will need to be changed in columns H to S in the 'LA Top Up Income' sheet as well.
- 3.1.6 Input site specific Top Up Income for each academy/school you listed earlier from cells B215 to C215 and below. If your LA does not pay any site-specific top ups, then you can either leave blank or include nil. If you have added additional rows to the School/Academy table, you will need to add additional rows to this table too. To ensure formulas throughout the model include the additional rows, insert rows to the middle of the table rather than at the end.
- 3.1.7 Input post-16 specific Top Up Income for each academy/school you listed earlier from cells B268 to C268 and below. If your LA does not pay any post-16 specific top ups, then you can either leave blank or include nil. If you have added additional rows to the LA table, you will need to add additional rows to this table too. To ensure formulas throughout the model include the additional rows, insert rows to the middle of the table rather than at the end.
- 3.1.8 Input (or amend) the list of year groups relevant to you in cells A291 to A306.
- 3.2 If you are a MAT, at this point copy the file so you have one for each academy as all remaining data to be entered is specific to a school or an academy.
- 3.3 Finally, input the three light yellow cells (cells B3 and B8 to B9) that are specific to a school or an individual academy:
- Select from a drop down the acronym for the relevant school or academy you are completing the workbook for.
 - Manually enter, copy and paste special values, or link to your management accounts to populate the annual expenditure for educational resources for the relevant year.
 - Manually enter, copy and paste special values, or link to your management accounts to populate the annual external education provision expenditure for the relevant year. External education provision costs relate to where an organisation other than your school/academy is providing education, e.g. where pupils cannot be educated in a school environment, where pupils are engaged in more bespoke vocational curriculum offers and/or where paying to use another school's staff and facilities. If you are a Special School, your total expenditure for this cost item may be nil, however it is a common significant cost for providers of Alternative Provision. This may be

included in your educational resources total, if so it is not a problem and will not be double counted so you should not adjust your educational resources value for it.

4 Populate 'Summary' worksheet

- 4.1.1 Only enter values in the light blue (cells H6 to I6, B16 to B45, T16 to T45, AA16 to AA45, B67 to AI76) and light yellow cells (cells H9 to I10, AH7 to AH11, AH15 to AH19 and AH21 to AH28).
- 4.1.2 All light yellow cells (cells H9 to I10, AH7 to AH11, AH15 to AH19 and AH21 to AH28) must be either manually entered, copied and paste special valued or linked to your management accounts (i.e., by a school/academy or a central team of a MAT).
- 4.1.3 If you want to change the descriptions in cells AG7:AG11, AG15:AG19, AG21:AG28, AG40:AG46 to make them more relevant for your organisation you can, however it is not recommended to add or delete rows as in that instance you would have to amend formulas.
- 4.1.4 The Headteacher, School Business Manager or key Finance person on site will need to populate all the light blue cells (cells H6 to I6, B16 to B45, T16 to T45, AA16 to AA45, B67 to AI76):
- How many teaching periods per week the curriculum is split into, in cell H6 (e.g. 5 one-hour sessions 5 days per week = 25, or morning and afternoons sessions 5 days per week = 10, or something else).
 - The names of their classes that are meaningful to the school in cells B16:B45. If 30 classes are not needed then just delete the names of the unrequired classes but do not hide or delete the rows or you will lose some of the analysis tables to the right.
 - The teaching periods per week for each class will automatically be populated with whatever has been entered into cell H6, once pupil numbers have been entered into the 'LA Top Up Income' sheet (section 5 of this guide). However this can be manually overwritten for specific classes if appropriate (cells T16:T45).
 - The external education provision cost for each class (cells AA16: AA45) will be populated with the value entered into cell B9 in the 'General Data' worksheet divided by total pupils and multiplied by the pupil numbers in the specific class. If this cost is only relevant to a few classes, these cells can be overwritten but the total must still sum the value in cell B9 in the 'General Data' worksheet.

5 **Populate 'LA Top Up Income' worksheet**

- 5.1.1 Only enter values in the light blue cells (columns A to F, and H to S).
- 5.1.2 Columns A-E are pupil specific and mostly require selection from drop-down list driven by the General Data worksheet (except pupil names). If you budget on a pupil-by-pupil basis then enter data at pupil level. If you budget at a higher level (e.g. class X will have Y pupils on profile 1 and Z pupils on profile 2) then you will have to make assumptions with respect to funding authority and group them by profile and year group. Note – when selecting from the drop-down lists for columns C to F, you need to scroll up the list to see the options.
- 5.1.3 Select an 'ICFP Class' in column F from a list that is driven by the class list in in the 'Summary' worksheet. The class number does not necessarily correspond to the year group (e.g., 'Class 1' can be a nursery or reception class).
- 5.1.4 Columns H-S are the FTE for that pupil row for each month of the year. For example:
- A full-time pupil expected all year will have 1.0 FTE in each month.
 - A full-time pupil joining half-way through November, will have 0.0 FTE in September and October, 0.5 FTE in November and 1.0 FTE thereafter.
 - A full-time pupil leaving at the end of April will have 1.0 FTE in each month up to and including April and then 0.0 FTE thereafter.
 - Part time pupils will have an FTE relevant to their provision (e.g. 0.25 or 0.50) but should be lower than 1.0 FTE.
 - If you have populated columns A-E as groups of pupils rather than specific pupils (see 5.1.2) then the FTE needs to reflect this, e.g. if you assumed 10 pupils for that row you should include 10.0 FTE in the FTE columns.
- 5.1.5 Once all blue cells (columns A to F, and H to S) are populated, the tool will automatically calculate the top-up income for each class and feed it into the 'Summary' worksheet.
- 5.1.6 Do not delete any columns from this worksheet or formulas throughout the model may not work.

6 Populate 'Teacher Allocations' worksheet

- 6.1.1 Columns A-H can be linked to download reports from your HR/Payroll/Budgeting systems ideally, otherwise data will have to be manually input.
- 6.1.2 The data must reflect the staffing structure you are proposing for the academic year selected and the pupils already included in 'LA Top Up Income' worksheet.
- 6.1.3 "Total Cost (excl. TLR) £" must include all allowances (excluding TLR) and employer pension and national insurance contributions. TLRs are allowances specifically for additional leadership/management responsibilities undertaken by teachers, these allowances are not set nationally so will be bespoke to your school/MAT.
- 6.1.4 The Headteacher or School Business Manager or key Finance person on site will need to populate all light blue cells (columns L to AO and AQ to AV):
- Each member of Teaching staff must have the total number of periods on the timetable cycle allocated to classes in columns L to AO, PPA (column AS), and, where relevant, learning support and/or intervention activity (columns AQ to AR). Column AX has a check, if you have allocated the correct full periods across columns AP to AS it will say "OK", if not it will say "Incomplete".
 - Each member of Teaching staff must also have their remaining total employed hours per week (on top of the number of periods on the timetable) allocated across one or more of the other categories in columns AT to AV. You may wish to update the headers for these by updating AG40:AG46 in the 'Summary' worksheet to make the categories more bespoke. Column AZ has a check, if you have allocated the correct full hours it will say "OK", if not it will say "Incomplete".
 - Columns BB to FD should not be amended and are required for the 'Summary' worksheet.
- 6.1.5 Do not delete any columns from this worksheet or formulas throughout the model may not work.

7 Populate 'Other Staff Allocations' worksheet

- 7.1.1 Columns A-J (excluding column E) can be linked to download reports from your HR/Payroll/Budgeting systems ideally, otherwise will have to be manually input.
- 7.1.2 Employed hours per week must reflect the annualised hours per week for leavers and joiners (e.g. Employee A works 26 hours per week for 4 months should be populated as 8.67 hours ($26/12 \times 4$)) to align with the annual cost being included.
- 7.1.3 Column E requires all staff to be identified as either "HLTA", "TA" or "Allocation not required" (i.e. Other) to enable staff to feed into the correct section in the 'Summary' worksheet:
- This can be selected manually in the tool.
 - Formulas can be created to derive the selection on another report and can be copied and paste special valued in to the ICFP tool.
 - Data validation can be removed and can link to another report to lookup the value. At EMAT, the budget system's staff download reports provide nominal/account code and grades for each employee and a formula was used to derive what the selection needed to be (e.g. if a TA nominal and above grade X, set to "HLTA", if a TA nominal grade X or below set to "TA", otherwise set to "Allocation not required". A formula is required for each local authority support staff TA grades).
- 7.1.4 The data must reflect the staffing structure you are proposing for the academic year selected and the pupils already included in 'LA Top Up Income' worksheet.
- 7.1.5 The Headteacher or School Business Manager or key Finance person on site will need to populate all light blue cells (columns L to AO and AQ to AV):
- Each member of "HLTA" and "TA" staff must have the total number of periods on the timetable cycle allocated to classes in columns L to AO, PPA (column AS), and, where relevant, learning support and/or intervention activity (columns AQ to AR). Column AX has a check, if you have allocated the correct full periods across columns AP to AS it will say "OK", if not it will say "Incomplete".
 - Each member of "HLTA" and "TA" staff must also have their remaining total employed hours per week (on top of the number of periods on the timetable) allocated across one or more of the other categories in columns AT to AV. Column AZ has a check, if you have allocated the correct full hours it will say "OK", if not it will say "Incomplete".
 - Staff who are not "HLTAs" or "TAs" do not require any allocations to be populated.
 - Columns BB to FD should not be amended and are required for the 'Summary' worksheet.
- 7.1.6 Do not delete any columns from this worksheet or formulas throughout the model may not work.

8 Review ‘Summary’ worksheet

8.1.1 The ‘Summary’ worksheet provides a one-page overview:

- It confirms the main ‘Teaching Periods Per Week’ selected and how long each teaching period is:

Teaching Periods Per Week	25
Each Teaching Period (Hours)	1.00

- It provides a high-level summary of the revenue position of the school/academy:

Total Income	
Total Expenditure	
Projected surplus at August 31st (excluding capital)	£0

- It confirms the overall number of pupils (FTE) and key financial metrics on a per pupil basis:

No. of Pupils
Income per pupil
Classroom Staff Cost per pupil;
Other Staff Cost per pupil
Educational Resource expenditure per pupil
Other Expenditure per pupil
Projected surplus per pupil

- ❖ “Classroom Staff Cost per pupil” and “Other Staff Cost per pupil” use the financial values showing in the ‘Staffing Analysis’ table in the ‘Summary’ worksheet.
- ❖ “Educational Resource expenditure per pupil” uses the educational resources value that was input in cell B8 in the ‘General data’ worksheet.
- ❖ “Other Expenditure per pupil” uses ‘Total Expenditure’ less ‘Total Salaries and Agency’ (both in the ‘Summary’ worksheet) less ‘Total Education Resources Expenditure’ (in the ‘General data’ worksheet).
- It confirms the overall number of Teachers (FTE) and key curriculum metrics:

Budgeted FTE – Teaching Staff
Average Teaching Load
Average Teaching Cost
Pupil to Teacher ratio
Teaching Contact Ratio
Teaching Cost per Lesson

Affordable FTE – Teaching Staff

- ❖ “Average Teaching Load” shows how many teaching periods there are per week per teacher on average.
 - ❖ “Teacher Contact Ratio” shows “Average Teaching Load” divided by the “Teaching Periods Per Week”.
 - ❖ “Affordable FTE – Teaching Staff” tells you if you have a projected deficit **and everything else remains the same**, how many FTE of Teachers you would need to reduce to achieve a balanced budget.
- It confirms the overall number of HLTAs (FTE) and key HLTA driven performance measures:

Budgeted FTE – Teaching Assistants (HLTA)
Average HLTA Load
Average HLTA Cost
Pupil to HLTA ratio
HLTA Contact Ratio
HLTA Cost per Lesson
Affordable FTE – Teaching Assistants (HLTA)

- ❖ “Average HLTA Load” shows how many teaching periods per week per HLTA on average.
 - ❖ “HLTA Contact Ratio” shows “Average HLTA Load” divided by the “Teaching Periods Per Week” - if the result is under/over 1.0 you may be under/over resourced.
 - ❖ “Affordable FTE – Teaching Assistants (HLTA)” tells you if you have a projected deficit **and everything else remains the same**, how many FTE of HLTAs you would need to reduce to achieve a balanced budget.
- It confirms the overall number of TAs (FTE) and key TA driven performance measures:

Budgeted FTE – Teaching Assistants (TA)
Average TA Load
Average TA Cost
Pupil to TA ratio
TA Contact Ratio
TA Cost per Lesson
Affordable FTE – Teaching Assistants (TA)

- ❖ “Average TA Load” shows how many teaching periods per week per TA on average.
- ❖ “TA Contact Ratio” shows “Average TA Load” divided by the “Teaching Periods Per Week” - if the result is under/over 1.0 you may be under/over resourced.

- ❖ “Affordable FTE – Teaching Assistants (TA)” tells you if you have a projected deficit **and everything else remains the same**, how many FTE of TAs you would need to reduce to achieve a balanced budget.

- It provides in-built checks to ensure everything is factored into the summary in total (checks should equal nil):

Check – Income
Check – Expenditure
Check – Teacher FTE
Check – HLTA FTE
Check – TA FTE
Check – External Education Providers

- ❖ “Check - Income” and “Check - Expenditure” compare income and expenditure columns in the main table with cells H9 and H10.
- ❖ “Check - Teacher FTE”, “Check - HLTA FTE” and “Check - TA FTE” compare “Teachers FTE”, “HLTAs FTE” and “TAs FTE” in the main table with “Timetable Contact” time from the relevant ‘Deployment Analysis’ tables.
- ❖ “Check - External Education Providers” compares “External Education Providers” in the main table with cell B9 in the ‘General Data’ worksheet.

- It provides an analysis of income in financial values and percentages (assuming you have not updated these to be bespoke to your organisation):

GAG Income
Local Authority Top Up Income
Other DfE Grants
Other Income
Funds Inherited on Conversion
Total Income

- It provides an analysis of staffing in financial values and percentages (assuming you have not updated these to be bespoke to your organisation):

Teaching Staff
Teaching Assistants (HLTA)
Teaching Assistants (TA)
Midday / Ancillary
Classroom – agency
Overall classroom
Other – pupil facing staff
Technician
Finance & Admin
Site
Cleaning
Catering

Support – supply
Support – agency
Total Salaries and Agency

- ❖ You can amend categories in this table that make sense to your own organisation as long as you keep what you consider to be classroom staff and other staff separate and do not add or delete rows.
 - ❖ At EMAT, “Midday/Ancillary” are considered classroom staff as they are meeting the needs of the children during breaks and “Other - pupil facing staff” are considered exam invigilators, drivers, nurses and swimming staff.
 - ❖ You need to assess if your investment in the various staff categories fully meet the needs of the pupils and have the right balance (e.g. is your non-classroom % higher/lower than you realised and is it adequate to support the school? Are your Teacher, HLTAs, TAs and Middays/Ancillaries doing work relevant to their grade?)
- It provides an analysis of Teachers (assuming you have not updated these to be bespoke to your organisation) in terms of pay scales and how their time has been allocated:

Leadership Scale
Upper Pay Scale
Main Pay Scale
Unqualified Pay Scale
TLRs
Total Teacher Costs

Timetable Contact
PPA
Leadership
NQT
Learning Support
Intervention activity (incl. therapy)
Other
Total Teacher Time

- ❖ You need to be aware of the pay scale make-up of your academy/school so it can inform your decision-making with respect to allocating work and recruitment decisions. A school/academy that is top heavy with leadership and upper pay scale teachers will feel the most financial strain from annual pay increases and increments. A school/academy who has a high proportion of unqualified teachers may decide it requires a more experienced teachers when recruiting.
- ❖ You need to be able to align your staff receiving TLRs with leadership time allocated, if their time is not being allocated to such tasks then the TLR needs to be reviewed.

- ❖ You need to be able to assess if your teaching staff are being given the right amount of PPA, if not, action needs to be taken.
 - ❖ You need to understand exactly what staff are doing with their time in the “Other” category, if it cannot be explained then this may be spare capacity not current being utilised.
- It provides an analysis of HLTAs and TAs (assuming you have not updated these to be bespoke to your organisation) in terms of pay scales and how their time has been allocated:

Timetable Contact
PPA
Learning Support
Intervention activity (incl. therapy)
Other
Total HLTA Time

Timetable Contact
PPA
Learning Support
Intervention activity (incl. therapy)
Other
Total TA Time

- ❖ You need to assess whether the balance between the categories is right for your HLTAs and TAs.
 - ❖ At EMAT, some teaching assistant contracts do include PPA time, but this may not be relevant to your organisation.
- The main table in the middle (too large to show here) provides a surplus or deficit for each class and confirms if you have allocated more or less than the teaching periods per week to Teachers and HLTAs. The class surplus or deficit and Teacher/HLTA/TA FTE is also shown in graph form below the main table.
- ❖ Pupil data by class and year group is from “LA Top Up Income” worksheet.
 - ❖ “Teacher FTE” and “Teaching Staff Cost” is the timetable contact FTE and cost from “Teacher Allocations” worksheet and is class specific.
 - ❖ “HLTA FTE”, “HLTA Staff Cost”, “TA FTE” and “TA Staff Cost” are the timetable contact FTE and cost from “Other Staff Allocations” worksheet and is class specific.
 - ❖ “Other Cost” is an apportionment based on pupil numbers, rather than being class specific. It is calculated as (total expenditure less the total timetabled staff costs in columns V, X, and Z less external education provision costs in column AA) divided by total pupil numbers multiplied by the pupil numbers in a specific class.

- ❖ “Income” is a hybrid of class specific income and an apportionment based on pupil numbers. Top up income is pupil and class specific and income is sourced from the ‘LA Top Up Income’ worksheet. All other income is divided by total pupil numbers multiplied by the pupil numbers in a specific class. As the £10K income is per pupil, by default this calculation makes most income class specific too.
 - ❖ “+Over/-Under Staffed Periods (Teaching & HLTA only)” compares the teaching periods for a specific class (column T) and the teaching periods for that class you have allocated to Teachers and HLTAs. For example, if you assigned 25 teaching periods per week for a class but then have allocated 20 teaching periods to teachers and 10 teaching periods to HLTAs then you are potentially over staffed by 10 teaching periods for that class.
- There is a comments section at the bottom for the Headteacher to provide context to what the ICFP is showing and what actions (if any) will be taken.
 - ❖ It may be a conscious decision for a Headteacher to run a specific class at a deficit and another with an offsetting surplus and this section provides the opportunity for this to be explained.
 - ❖ Some classes, dependent on needs of the pupils, may require more than one teacher/HLTA at a time to run a teaching period so this can be explained here.
 - ❖ If a school/academy is in deficit, this section provides the opportunity for them to document their recovery plan to return to a surplus.

8.1.2 Do not delete any columns or rows from this worksheet or formulas throughout the model may not work.