Section 52 Outturn Statements (S52O), 2023-24

Introduction

This document contains guidance for completing the section 52 outturn statement, in particular in respect of the amounts to be entered in each of the columns of the return (including the treatment of the teachers' threshold payments) and links to the Revenue Outturn (RO1) return for 2023-24.

The section 52 outturn statement must reconcile back to the RO1 return for 2023-24. For this to reconcile it is important to note that the RO return must be completed on a non-FRS17 basis, therefore the section 52 will also need to be completed on a non-FRS17 basis.

There are five elements to the return, namely a summary by school of each sector, i.e. nursery, primary, middle, secondary and special schools. Each element is split into 10 columns:

The first two columns are the school name and school number; these will be already completed on your return. Please examine these columns prior to completion of the return and inform Frank Kelly on (0300 025 5673) of any changes or e-mail us at: LGFS.Transfer@gov.wales.

1. Column a contains the original budget allocated to the school as given on part 1 of the budget statement for 2023-24.

2. Any in-year changes to the planned budget share due to re-determinations should be recorded in column b. These may arise, for example, following allocation of school specific contingency funds. Do not treat specific government grants passing through the accounts of the school as a re-determination.

3. Any other changes to the funding of individual schools via the LEA, for example contingency funding spent centrally on behalf of the school, payments to schools to fund teachers' threshold payments, or specific grant funding passed through the accounts of the schools should be recorded in column c (and also column h).

4. Column d is calculated as column a + column b + column c. It should equal RO1, column 5, less any drawing from reserves, for each sector as follows:

Nursery:	RO1 line 210 + line 209, column 6.2
Primary:	RO1 line 11 + line 10, column 6.2
Middle:	RO1 line 260 + line 259, column 6.2
Secondary:	RO1 line 22 + line 21, column 6.2
Special:	RO1 line 33 + line 32, column 6.2

4.1 Column d is the total resources available to schools. Monies put into reserves (RO1, column 1.2, lines 209, 10, 259, 21, and 32) were available to the school and therefore should be included

in S52O column d. Amounts drawn from reserves (RO1, column 6.2, lines 209, 10, 259, 21 and 32) do not count as current year income on the S52O and therefore should be excluded from column c and column d.

4.2 A number of authorities have asked whether column d on the section 52O should be 'gross' or 'net'. In order for column d to match up to column 5 on the RO1 return, all figures in column d must be gross. This means that all figures in column c must also be gross and include all school income other than drawing from reserves (see note 4.1).

5. Enter in column h income to the schools which has passed through the local authority accounts (see note 4.1 above).

5.1 Grants passed directly through the school accounts should be treated as school income. Also, grants spent on behalf of the school by the LEA should also be treated as income.

5.2 The total for column h should therefore equate to RO1, for each sector, as follows:

Nursery: line 210, column 11 + (line 210, column 8 - line 209, column 6.2)
Primary: line 11, column 11 + (line 11, column 8 - line 10, column 6.2)
Middle: line 260, column 11 + (line 260, column 8 - line 259, column 6.2)
Secondary: line 22, column 11 + (line 22, column 8 - line 21, column 6.2)
Special: line 33, column 11 + (line 33, column 8 - line 32, column 6.2)

5.3 Information relating to additional income raised by parent teacher associations (PTAs) and not passing through local authority accounts should not be recorded. For example, in the case of a minibus donated to the school by the PTA, then neither the expenditure nor the income associated with the purchase of the minibus by the PTA should feature on the form.

Example 1 (drawing from reserves)

RO1

	Column	1.1	1.2	2	3	5	6.1	6.2	7	8	10	11	10+11
Row	**1-9**	21,384	8,617	496		30,497	-67	-452		-519	29,978	-1,540	28,438
	10		0			0		-449		-449	-449		-449
	11	21,384	8,617	496	0	30,497	-67	-901	0	-968	29,529	-1,540	27,989

Section 52 Primary

a	b	c	d	e	f	g	h	d-h
26,771	-29	3,306	30,048	1,344	895	30,497	2,059	27,989

When drawing from reserves - S52O, column d, equates to RO1, column 5 less column 6.2 (line 10 for primary).

Column h equates to column 11 plus column 8 less column 6.2 (line 10 for primary).

It is worth noting that column 10 plus column 11 on the RO1 (net revenue expenditure) equates to column d less column h (Net expenditure) on the Section 52O.

Example 2 (putting into reserves)

RO1

	Column	1.1	1.2	2	3	5	6.1	6.2	7	8	10	11	10+11
Row	**12-20**	23,213	10,232	139		33,584	-1,880	-577		-2,457	31,127	-5,359	25,768
	21		189			189		0		0	189		189
	22	23,213	10,421	139	0	33,773	-1,880	-577	0	-2,457	31,316	-5,359	25,957

Section 52 Secondary

a	b	c	d	e	f	g	h	d-h
28,720	40	5,013	33,773	635	824	33,584	7,816	25,957

When putting into reserves - S52O, column d, equates to RO1, column 5.