

CUMBERLAND COUNCIL SCHOOLS FORUM
Report Title: Schools Performance Statistics and Compliance
Meeting date: 9 th June 2026
Report of: Emma Hamer, Assistant Director, Education, SEND & Inclusion

1.0 Executive Summary

- 1.1 This report presents the schools performance data for Cumberland Maintained Schools and PRUs in relation to financial data returns.
- 1.2 Alongside this we have also detailed the LA Schools Finance Team performance for transparency.

2.0 Link to Council Plan Priorities

- 2.1 Maintaining good financial governance of our Schools in supportive of the council plan to “manage our finances sustainably and deliver value for money for our residents as we continue to operate in a challenging budget context”.

3.0 Recommendation

- 3.1 The maintained schools’ Schools Forum representative members are asked to note the position and the implications of the delays in submissions.

4.0 Rationale & Evidence for the Recommendation

- 4.1 The Cumberland Schools Finance Team have been working hard to increase the dialogue between Schools and the Local Authority as well as to improve the communications coming from the team.
- 4.2 As part of the LA Scheme for Financing of Schools and PRUs there is an expectation on every school to submit specific financial returns by set deadlines and similarly there is an expectation on the Schools Finance Team to provide schools with the data needed to make informed decisions.

4.3 In the financial year 2025/26 there were the following main deadlines for maintained Schools to comply to, these are as follows:

Bank Reconciliation for Periods 1 - 11 for Chequebook Schools due 20th of the following month

3 Years Budget Packs for all Maintained Schools due 31st May

Maternity Reimbursement Claims for Chequebook Schools due 20th June, 20th September, 20th December and 20th March

VAT Return for Quarters 1 - 4 for Chequebook Schools due 20th July, 20th October, 20th January and 20th April respectively

ISBQ Return for Quarters 1 - 3 for Chequebook Schools due 20th July, 20th October and 20th January respectively

3 Year Budget Packs for all Maintained Schools with a deficit due 31st October

ISBF Return for Year End to 31st March 2026 due 12th March 2026

In the financial year 2026/27 there have been the following deadlines so far:

Bank Reconciliation for Period 1 for Chequebook Schools due 20th May

3 Years Budget Pack for all Maintained Schools due 31st May

4.4 Of the deadlines specified above the rate of compliance to the deadlines were as follows:

Returns 2025/26 financial year	Number of Returns Due	Received on or before Deadline	Received after Deadline	Still outstanding
Bank Reconciliation (P1)	49	65%	22%	0%
3 Year Budget Packs	125	71%	29%	0%
Bank Reconciliation (P2)	49	98%	2%	0%
VAT Return (Q1)	50	98%	2%	0%
Bank Reconciliation (P3)	50	96%	4%	0%
ISBQ (Q1)	50	96%	4%	0%
Bank Reconciliation (P4)	49	37%	62%	1%
Bank Reconciliation (P5)	49	86%	14%	0%
VAT Return (Q2)	50	94%	6%	0%
Bank Reconciliation (P6)	50	92%	4%	4%
ISBQ (Q2)	50	80%	0%	20%
3 Year Budget Packs for Deficit Schools	85	65%	19%	16%
Bank Reconciliation (P7)	49	100%	0%	0%
Bank Reconciliation (P8)	49	96%	0%	4%

VAT Return (Q3)	50	92%	0%	8%
Bank Reconciliation (P9)	50	86%	14%	0%
ISBQ (Q3)	50	72%	28%	0%
Bank Reconciliation (P10)	49	84%	14%	2%
Bank Reconciliation (P11)	49	61%	1%	38%
VAT Return (Q4)	50	32%	0%	0%
ISBF	50	94%	6%	0%

Returns 2026/27 financial year	Number of Returns Due	Received on or before Deadline	Received after Deadline	Still outstanding
Bank Reconciliation (P1)	49	78%	1%	21%
3 Year Budget Packs	123	81%	13%	6%

- 4.5 Reminders of deadlines are issued to schools via the monthly newsletter, sent over email and available at the Schools Portal.

Specific schools are also chased where returns remain outstanding and overdue via email and telephone by their designated school finance team contact.

- 4.6 The local authority also has an obligation to meet the deadlines set upon them. These include the monthly publication of the 'tabs', publication of the school budget shares by 28th February and publication of the three-year budget packs.

- 4.7 Some tabs reports have been issued late due to technical issues arising out of our control. The Schools Finance Team are actively working with IT colleagues to ensure these are rectified. Although this position has improved in recent months the process is still to be improved, and we continue to work hard with colleagues to ensure this is resolved going forward.

The October 2025 and May 2026 Budget Packs were published on time as were the Schools Budget Shares documents.

- 4.8 The intention of this paper is to highlight the compliance to deadlines of both the Schools and the Local Authority School Finance Team and to give the forum the wider implications of such deadlines not being met effectively. By increasing communications with schools and improving the relationship we hope this will improve compliance as the implications of missed deadlines can be identified.

Challenge and Support Process for Deficit Schools

- 4.9 Alongside reviewing returns submitted from schools the schools finance team have been increasing their challenge and support to Deficit Schools since the hosting arrangement with Westmorland and Furness colleagues ended.

In 2025/26 with the twenty-six schools have been a mixture of Teams meetings and in person meetings depending on availability. These have provided opportunity to provide additional challenge to those schools with deficits and allow for open and frank discussions about challenges faced and resources available to support schools. These meetings are held largely alongside the Improvement Service to consider the all-round support to schools.

Unfortunately, due to year end workload commitments the team have only met with one additional school since the previous forum report in March 2026. However once the three-year budget packs received in May 2026 have been reviewed this work will resume at pace.

- 4.10 As advised in March Schools Forum, as part of the increased challenge to schools, and in line with the LA Scheme for Financing of Schools and PRUs, the local authority has taken financial delegation from one Cumberland school.
- 4.11 The decision was not taken lightly to remove delegation and has been a significant amount of work for both the Local Authority and the School however good progress has been made in recent months to understand the work needed to bring a balanced in year budget. Work is currently ongoing to reduce expenditure going forward and to review all contracts in place within the school; the school leadership team have worked closely with the Learning Improvement Service and the Schools Finance Team on this work and the engagement has been invaluable to the works needed.

5.0 Options

- 5.1 The Schools Forum is asked to note the position and the implications of the delays in submissions.

6.0 Financial & Other Relevant Implications

- 6.1 Financial implications are considered throughout this report.

4 June 2026

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