Financial Information and Benchmarking Summary

DfE Financial Benchmarking and Insights Tool, financial year April 2025 to March 2026 (CFR)

1. Overview

This summary sets out Merry Hill's position on the DfE Financial Benchmarking and Insights Tool (FBIT), using the school's consistent financial reporting (CFR) return for April 2025 to March 2026. The tool compares the school's spending with two DfE-selected sets of similar schools.

The DfE's red, amber and green ratings show where spending differs significantly from similar schools. They are not a judgement of performance and do not account for a school's individual spending strategy.

2. Headline financial position

In-year balance	Revenue reserve
£49,497	**£347,227**

3. Spending compared with similar schools

Premises and utilities are benchmarked per square metre. All other categories are benchmarked per pupil.

Cost category	Rating	Merry Hill	Similar schools (average)	Difference
Administrative supplies	**High**	£179 per pupil	£65 per pupil	+£114 (+175%). Higher than 100% of similar schools
Non-educational support staff and services	**High**	£780 per pupil	£608 per pupil	+£173 (+28%). Higher than 80%
Catering staff and supplies	**High**	£522 per pupil	£415 per pupil	+£107 (+26%). Higher than 86.7%
Utilities	**High**	£22 per m²	£17 per m²	+£5 (+31%). Higher than 86.7%
Teaching and teaching support staff	**Medium**	£5,787 per pupil	£5,090 per pupil	+£697 (+14%). Higher than 86.7%
Educational ICT	**Medium**	£118 per pupil	£75 per pupil	+£42 (+57%). Higher than 80%
Premises staff and services	**Medium**	£55 per m²	£50 per m²	+£5 (+10%). Higher than 66.7%
Educational supplies	**Medium**	£179 per pupil	£245 per pupil	−£66 (−27%). Lower than 73.3%

Seven of the eight categories are above the similar-school average. Four are rated High: administrative supplies, non-educational support staff, catering and utilities. Educational supplies is the only category below the average.

4. Analysis of the main drivers

Pupil numbers. Merry Hill is a two-form-entry school operating below capacity (Reception 50, Year 1 33, Year 2 36 in October 2026). Fixed costs such as administration, office staffing, the catering contract and software licences are therefore shared across fewer pupils. This inflates the per-pupil figures, so a High rating here may not reflect an overspend in absolute terms.

Teaching and teaching support staff. The mixed Year 1/2 class structure and the staffing needed for an inclusive mainstream school with a significant inclusion list account for spending above comparators.

Utilities. This is measured per square metre, so pupil numbers do not explain it.

Administrative supplies. Spending is higher than every comparator school. This warrants a check of CFR coding. Software licences or MIS costs recorded under E22 rather than ICT codes would produce an outlier of this size.

Educational supplies. Spending is 27% below comparators. This should be reviewed against the resourcing needs of the current curriculum.

5. Higher paid salaries

- 1 school employee has a gross annual salary of between £100,000 and £110,000.

Source: DfE Financial Benchmarking and Insights Tool, school URN 117090, accessed 4 November 2026.