

## 2024/25 budget email

**From:** Barbra Johansson  
**To:** Blake Simpson  
**Date:** 5 December 2023  
**Subject:** Options for the 2024/25 budget process

Dear Blake,

It's getting to the time of year when we need to focus on the budget. Obviously, the merger with Northbank Technical means everything about 2024/25 is unusual, and preparing the budget is no different. I think we should take a moment to really think about the budgeting process rather than dive in and do things the way we have since Headstart Academy was founded.

The Headteacher is alive to the potential for positive change as a result of the merger and brought it up in my one-to-one with her last week. She said she would add it as an item on next week's merger project board meeting. All the members of the project board apart from me are not financial people. We need, therefore, to have a paper at the project board meeting that explains the different approaches to budgeting that we could adopt, and outlines their comparative advantages and disadvantages.

Please would you draft a briefing paper on the budget options, recommending what our approach should be for the 2024/25 budget. You need to make sure your explanations are in the context of the merger and not just the theoretical textbook stuff.

I think the paper should cover incremental budgeting, zero-based budgeting and activity-based budgeting. Between you and I: the headteacher is very keen on activity-based budgeting because she hears the term used a lot by Ministry of Education officials, but I don't think she understands what it is.

Thanks,  
Barbra.