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Notice of Meeting

Schools Forum

Monday 12 October 2026 at 5.00pm

Virtual Zoom Meeting

The meeting can be watched live here: www.westberks.gov.uk/schoolsforumlive

Date of despatch of Agenda: Tuesday 6 October 2026

For further information about this Agenda, or to inspect any background documents referred to in Part I reports, please contact Jessica Bailiss on (01635) 503124
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Further information and Minutes are also available on the Council's website at www.westberks.gov.uk

West Berkshire COUNCIL

Forum Members: Jay Armstrong, Charlotte Badarello, Reverend Mark Bennet, Catherine Bernie, Nicolle Browning, Libby Bucknell, Heather Codling, Iain Cottingham, Jacquie Davies, David Fitter, Mel Godliman, Richard Hand, Michelle Harrison, Rebecca Hartley, Keith Harvey (Vice-Chair), Steve Lewis, Jo MacArthur, Brett Melvill-Smith, Gary Norman, Lee Probert, Chris Prosser, David Ramsden, Graham Spellman (Chair), Chloe Summerville and Paul Vanwalwyk

Agenda

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Sarah Clarke
Executive Director - Resources

If you require this information in a different format or translation, please contact Jessica Bailiss on telephone (01635) 503124.

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DRAFT

Note: These Minutes will remain DRAFT until approved at the next meeting of the Committee

SCHOOLS FORUM

MINUTES OF THE MEETING HELD ON MONDAY 13 JULY 2026

Present: Jay Armstrong (Maintained Primary Schools), Catherine Bernie (Academy Special Schools), Nicolle Browning (Maintained Secondary Schools), Councillor Heather Codling (Deputy Leader & Executive Portfolio Holder: Children and Family Services), Councillor Iain Cottingham (Executive Portfolio Holder: Finance and Resources), Jacquie Davies (Pupil Referral Unit), Mel Godliman (Early Years PVI Settings), Michelle Harrison (Maintained Primary Schools), Rebecca Hartley (Maintained Primary Schools), Keith Harvey (Maintained Primary Schools), Jo MacArthur (Maintained Primary Schools), Brett Melvill-Smith (Maintained Primary Schools), David Ramsden (Maintained Secondary Schools), Graham Spellman ((Chair) Roman Catholic Diocese) and Chloe Summerville (Maintained Nursery Schools)

Also Present: Edith Cheng (Finance Manager), Mollie McQuade (Finance Manager), Ashley Milum (Service Director for Education and SEND), Ash Hussain (Senior SEND Commissioner) and Jessica Bailiss (Democratic Services Officer)

Apologies for inability to attend the meeting: Kavash Bamfield (Maintained Primary Schools), Reverend Mark Bennet (Church of England Diocese), AnnMarie Dodds (Executive Director - Children & Family Services), Emma Ferrey (Interim Service Manager of SEND), Edwin Towill (Academy Schools), David Fitter (Academy Special Schools), Richard Hand (Trade Union), Kirstie Hanson (Principal Adviser Early Years), Jo Lagares (Maintained Primary Schools), Steve Lewis (Academy Special Schools), Julie Lewry (Academy Special Schools), Hine Thompson (Senior Finance Business Partner) and Charlotte Wilson (Academy Special Schools)

PART I

1 Minutes of previous meeting dated 15th June 2026

The Minutes of the meeting held on 15th June 2026 were approved as a true and correct record and signed by the Chair.

2 Actions arising from previous meetings

There were no actions from previous meetings.

3 Declarations of Interest

Jon Hewitt, Jacquie Davies, Chloe Summerville and Brett Melvill-Smith declared interests in Agenda Item five and withdrew from the meeting for the duration of the item.

4 Surplus Balances and School Balance Statements (Edith Cheng)

(Jon Hewitt, Jacquie Davies, Chloe Summerville and Brett Melvill-Smith left the meeting at 5.10pm)

Edith Cheng introduced the report (Agenda Item 5), which detailed the annual review of maintained schools holding surplus balances in accordance with the Scheme for Financing Schools. It was reported that the scheme allowed for the clawback of uncommitted revenue balances where these exceeded 10% of a school's budget share, subject to a minimum retained balance of £50k.

Edith Cheng advised that all schools identified as holding surplus balances had been invited to submit balance statements setting out the purpose of their reserves. The Local Authority had reviewed these statements alongside supporting information, including Consistent Financial Reporting (CFR) returns, and had considered the ongoing financial position of the schools concerned. It was further reported that the Heads' Funding Group had considered the submissions and recommended that no clawback be applied for the current year. No questions or comments were raised by members on the report.

The Chair drew attention to the recommendation that no clawback be applied to the schools identified within the appendices. The recommendation was proposed and seconded and at the vote with maintained school members, the motion was carried.

RESOLVED that the Schools' Forum approved the recommendation that no clawback be applied to the schools included within the appendices to the report on surplus school balances.

(Jon Hewitt, Jacquie Davies, Chloe Summerville and Brett Melvill-Smith rejoined the meeting at 5.20pm)

5 Scheme for Financing Schools 2026/27 (Edith Cheng)

Edith Cheng introduced the report (Agenda Item 6), which sought approval to adopt the updated Scheme for Financing Schools following consultation with maintained schools. It was noted that the scheme had been reviewed following publication of updated Department for Education (DfE) guidance and that consultation had taken place with maintained schools between 16 and 26 June 2026. Eleven responses had been received, with one school supporting the proposals and ten schools raising concerns regarding aspects of the amendments. Following consideration of the responses, the Local Authority (LA) recommended that the proposed amendments remain unchanged.

Brett Melvill-Smith referred to concerns raised during the consultation regarding Period Three (P3) monitoring. He commented that key information, including budgets and pay awards, was often unavailable at that stage of the financial year and queried whether consideration had been given to returning to the previous Period 6 and Period 9 reporting arrangements. Edith Cheng advised that earlier monitoring would provide a better indication of a school's financial position and any emerging concerns. Brett Melvill-Smith questioned the value of requiring schools to complete detailed reports when forecasts were subject to significant uncertainty.

Ashley Milum acknowledged that P3 reporting would inevitably contain a degree of uncertainty. However, he explained that the intention was to facilitate earlier discussions with schools and enable appropriate support and challenge where concerns were identified. He added that information submitted at P3 would be considered in the context of the known uncertainties present at that stage of the financial year.

Rebecca Hartley expressed concern that some schools had chosen not to respond to the consultation because they felt nothing would change. She suggested that if comments were not taken into account this could discourage engagement in future consultations. Rebecca Hartley also questioned whether sufficient capacity existed within the finance team to manage the additional monitoring requirements and provide appropriate support to schools experiencing financial difficulty, or whether there were plans to increase capacity within the team.

Ashley Milum acknowledged these concerns and emphasised the importance of considering the consultation feedback carefully. He explained that the proposed changes

were intended to align local arrangements more closely with DfE expectations and would support benchmarking through Integrated Curriculum and Financial Planning, and other DfE support mechanisms. He noted that a significantly higher proportion of maintained schools in West Berkshire were operating in deficit when compared to national figures and therefore there was a need to consider the issue carefully and take appropriate action. He added that due regard should be given to the consultation responses and that members would need to consider whether any amendments to the recommendations were required.

In response to Rebecca Hartley's concerns regarding capacity, Ashley Milum advised that discussions were already taking place as part of budget planning for the next financial year and consideration was being given to how schools in, or approaching, deficit could be supported. He explained that the scheme would provide a framework through which support and challenge could be delivered and acknowledged that this had previously been lacking. Ashley Milum added that any arrangements would need to be implemented in a sensible and pragmatic manner, particularly for schools already operating in deficit and confirmed that further engagement with schools and governing boards was planned from September 2026.

Rebecca Hartley queried whether implementation should be delayed until additional capacity was in place. Ashley Milum advised that this was a matter for the Forum to consider and noted that members could support the proposals, request amendments, or seek transitional arrangements.

Brett Melvill-Smith also referred to concerns raised during the consultation regarding the proposal to reduce deficit recovery plans from five years to three years. He commented that some schools remained vulnerable to fluctuations in pupil numbers and could find returning to a balanced position within three years particularly challenging.

Ashley Milum acknowledged the concerns raised and explained that the proposed three-year recovery period aligned with DfE expectations. He reiterated that a higher proportion of maintained schools in West Berkshire were operating in deficit compared to the national position and suggested that the Forum needed to consider how it wished to respond to this. Ashley Milum advised that conversations would be required with individual schools, particularly those already operating in deficit, regarding how their position would continue to be managed. He added that aligning with DfE expectations would be helpful and could provide greater impetus for schools to progress towards a more sustainable financial position. He further noted that additional support and resources would enable a more comprehensive approach to supporting and challenging schools and would help the Forum address this issue going forward.

Brett Melvill-Smith suggested that additional analysis might be required to understand the relationship between school deficits and surplus places and queried whether comparisons with national figures took account of factors such as school closures elsewhere. Ashley Milum acknowledged that this was a fair consideration and advised that further work could be undertaken to explore the issue. It was noted that there was not always a direct correlation between deficit budgets and surplus school places.

Keith Harvey commented that he would be more comfortable delaying implementation until the necessary staffing capacity was in place, although he recognised the need to move towards DfE expectations and suggested that this could provide schools with additional notice of the proposed changes.

David Ramsden commented that, given the current financial context, aligning with DfE expectations was important. Whilst recognising the challenges faced by schools, he suggested that a five-year recovery period could give the impression that insufficient

action was being taken to address deficits and expressed support for the LA's proposed approach.

The Chair thanked members for their contributions and noted the constructive discussion that had taken place. The recommendations were proposed and seconded and at the vote with maintained school members, the motion was carried.

RESOLVED that the Schools' Forum approved the proposed amendments and agreed to adopt and publish the updated Scheme for Financing Schools.

6 Schools' Forum Membership and Constitution from September 2026 (Jess Bailiss)

Jess Bailiss introduced the report (Agenda Item 7), which presented the annual review of the Schools' Forum Constitution and membership arrangements to ensure that representation remained broadly proportionate to pupil numbers across the education sectors represented on the Forum.

A proposed change to the membership arrangements reflected an increase in academy pupil numbers by slightly reducing primary and secondary school representation and increasing academy representation, whilst keeping the overall size of the Forum the same. The report also included a small amendment to the attendance provisions, moving from a six-month rule to a three-meeting rule to better reflect the current meeting cycle.

David Ramsden noted that the rationale for the proposed changes was clear and queried what the changes would mean in practice for current membership arrangements. Jess Bailiss explained that the reduction of one maintained primary representative and one maintained secondary representative, together with the addition of two academy representatives, would be implemented through natural turnover. Vacancies would be managed as they arose and current members would not be asked to step down. She added that the regulations required representation to remain broadly proportionate and that implementing the changes through vacancies was considered the fairest approach. David Ramsden welcomed the clarification.

The Chair drew members' attention to the recommendations set out in Section 2 of the report and invited the Forum to consider the proposed Constitution and membership arrangements for 2026/27. The recommendations were proposed and seconded and, at the vote of all Forum members, the motion was carried. *Jay Armstrong voted against the recommendation and subsequently requested that his reason for doing so be recorded. He advised that he believed a wider discussion was required regarding the impact of academisation on the education system and the implications for support and resources across the authority before changes to representation were approved.*

RESOLVED that the Schools' Forum approved the revised membership and Constitution from September 2026 as set out in the report.

(Nicolle Browning provided apologies and left the meeting at 5.42pm)

7 SEND Commissioning and Efficiency Planning (Ash Hussain)

Ash Hussain, Senior SEND Commissioner, provided an overview of the commissioning function within West Berkshire including its role in assessing need, planning and procuring services, and reviewing outcomes for children and young people. He explained that the commissioning approach sought to ensure services were needs-led, provided value for money and supported improved outcomes through partnership working with education, health and social care.

Ash Hussain outlined the structure of the commissioning team and highlighted a number of current priorities including the recommissioning of the SEND Information, Advice and Support Service (SENDIASS), review of Resource Base Service Level Agreements, development of the Short Breaks Offer and work relating to Alternative Provision (AP). He also provided an update on plans to strengthen quality assurance arrangements and support future SEND reforms.

The Forum noted the presentation and was invited to comment on opportunities to strengthen partnership working and improve outcomes for children and young people with SEND.

Brett Melvill-Smith welcomed the presentation and queried whether schools would be involved in the development of future alternative provision arrangements. Ash Hussain advised that the work was currently at an early stage and that officers intended to work closely with schools as proposals developed. He explained that initial work was focused on gathering information regarding current usage, demand and existing provision in order to inform future commissioning decisions.

Brett Melvill-Smith noted that the Commissioning Service Lead role was currently vacant and sought clarification on timings for when this role would be filled and the impact of this vacancy on roles and streams of work that reported into this lead role. Ash Hussain explained that the previous postholder had recently left the organisation and interim arrangements were being considered. Ashley Milum added that recruitment to the permanent post was underway and an interim appointment would be put in place to ensure continuity whilst the recruitment process was completed.

Ashley Milum provided further context on the development of the commissioning function, noting that it was a relatively new area of work within West Berkshire. He explained that commissioning would play an increasingly important role in ensuring services delivered value for money and met the needs of children and young people, particularly in relation to the Dedicated Schools Grant (DSG) and High Needs Block. He further advised that the function would support work to ensure children could access the right provision at the right time, and that this would need to complement the work currently taking place through iCollege. He noted that the Schools' Forum would receive further updates on commissioning activity, particularly in relation to SEND reforms and AP.

Councillor Iain Cottingham commented that the Local Authority had invested in strengthening the commissioning function and that a business case had been presented to the Executive. He noted the importance of securing the right expertise to support this work and ensure good value for money, whilst also ensuring that children and young people received the most appropriate packages of support to meet their needs. Councillor Cottingham further commented that the market could be challenging to navigate, particularly given the varying levels of regulation and the involvement of private providers.

Rebecca Hartley referred to the questions posed as part of the presentation and suggested that greater use of joint placements between mainstream and specialist settings could further strengthen partnership working. She commented that this approach had worked well in other local authority areas and could help improve outcomes for children whilst reducing costs for the Local Authority. Ash Hussain thanked Rebecca Hartley for the suggestion and confirmed that the feedback would be noted as part of the ongoing development of commissioning arrangements.

RESOLVED that the Schools' Forum noted the presentation.

8 Deficit Schools (Edith Cheng)

Edith Cheng introduced the report (Agenda Item 9), which provided an overview of maintained schools operating with either planned or unplanned deficits during the 2025/26 financial year.

It was reported that 13 schools had set licensed deficit budgets for 2025/26, with a further two schools recording unplanned deficits at year end. The overall deficit position across maintained school budgets was approximately £1.39 million. This represented a significant increase from the previous year, when 10 schools had been in deficit with a combined deficit of approximately £0.59 million.

Edith Cheng advised that the deterioration in the financial position was believed to be driven by a combination of factors, including falling pupil numbers, continuing staffing cost pressures and increasing levels of SEND need. Particular pressures were being experienced where schools were supporting pupils with complex needs before Education, Health and Care Plan (EHCP) funding had been secured.

It was noted that detailed information on the schools concerned had been provided within the report. Edith Cheng explained that the report had been presented for information and to support the Schools' Forum's ongoing oversight of school financial sustainability.

RESOLVED that the Schools' Forum noted the report.

9 Forward Plan

RESOLVED that the Schools' Forum noted the forward plan.

10 Date of the next meeting

The Forum was invited to comment on the format of future meetings. The Chair noted that virtual meetings appeared to achieve higher attendance levels and, with no preference expressed for an in-person meeting, it was agreed that the meeting on 12 October 2026 would be held virtually via Zoom.

(The meeting commenced at 5.00 pm and closed at 6.10 pm)

CHAIR …….

Date of Signature …….

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Note: These Minutes will remain DRAFT until approved at the next meeting of the Committee

HEADS FUNDING GROUP

MINUTES OF THE MEETING HELD ON TUESDAY 22 SEPTEMBER 2026

HFG Members Present: Catherine Bernie, Nicolle Browning, Jacquie Davies, Michelle Harrison, Keith Harvey, David Maycock, David Ramsden, Chloe Summerville and Paul Vanwalwyk

Also Present: Emma Ferrey (Service Lead - SEND), Kirstie Hanson (Head of Early Years), Mollie McQuade (Finance Business Partner for Education DSG), James Stuart (Principal Advisor School Effectiveness), Hine Thompson (Senior Finance Business Partner) and Jessica Bailiss (Democratic Services Officer)

Apologies for inability to attend the meeting: David Fitter, Jo MacArthur, Ashley Milum, Chris Prosser, Edwin Towill and Charlotte Wilson

PART I

1 Minutes of the Previous Meeting

The minutes of the previous meeting were agreed as a true and accurate record.

2 Actions Arising from Previous Meetings

The HFG noted that both actions from the previous meeting had been completed. In relation to Education, Health and Care Plan (EHCP) timeliness, it was noted that a subgroup had been established to focus on statutory timescales and that the HFG would continue to receive updates on its progress.

3 Schools Funding Formula Consultation 2027/28 (Mollie McQuade)

Mollie McQuade introduced the report which set out the proposed approach to the 2027/28 Schools Funding Formula and sought approval to consult with schools on those areas of funding that remained subject to local decision making. It was noted that the consultation would run from 14th October to 6th November 2026.

The HFG noted that Department for Education guidance had not yet been published. Although no significant changes were expected, the HFG would be updated once the guidance was issued.

The HFG discussed the recommendation for a 0.5% transfer from the Schools Block to the High Needs Block (HNB). It was noted that the transfer was proposed due to the significant projected overspend within the HNB. Members emphasised the importance of providing further information within the consultation documentation to explain the rationale for the proposed transfer. Officers agreed to undertake further work to strengthen the supporting information included within the report and consultation document.

Members sought clarification on the benefits that a funding transfer to the HNB would provide to mainstream schools, including support delivered through specialist outreach services. Officers agreed to consider including further information on these benefits within the consultation documentation.

RESOLVED that the report and consultation documentation would be updated to include further information on the proposed funding transfer prior to the Schools' Forum meeting on 12 October.

4 Draft De-delegations 2027/28 (Mollie McQuade)

Mollie McQuade introduced the report, which set out the proposed de-delegation arrangements for 2027/28. The HFG noted that the report would be updated once guidance was issued by the Department for Education.

The HFG noted that the proposed de-delegations remained largely unchanged from previous years. However, the Promoting Inclusive Practice Service would cease to operate as a de-delegated service following the realignment of its functions within the exclusion and reintegration team.

The HFG noted that health and safety was not included within the de-delegation proposals because it was currently under review with consideration being given to whether it would operate as a buyback service rather than a de-delegated service. The HFG noted that existing arrangements would remain unchanged during the current financial year.

RESOLVED that the HFG noted the report which would go to the Schools' Forum on 12th October for consideration and decision.

5 Early Years Budget 2026/27 - In Year Position (Mollie McQuade/Kirstie Hanson)

Mollie McQuade introduced the report, which outlined the Early Years budget position for 2026/27 based on the Quarter One forecast. The HFG noted a forecast surplus of £0.7m within the Early Years Block, which reduced to a surplus of £0.1m following the Dedicated Schools Grant year-end adjustment.

RESOLVED that the HFG noted the report**.**

6 Deficit Schools (Mollie McQuade)

Mollie McQuade introduced the report, which outlined the position of schools in deficit for 2026/27. The HFG noted that 17 schools were currently in deficit, with a combined deficit of £1.7m.

The HFG discussed the support available to deficit schools. It was noted that work was underway to develop a more joined-up approach through the emerging school effectiveness strategy. Members welcomed the proposed approach and emphasised the importance of clear communication with schools.

RESOLVED that the HFG noted the report**.**

7 Any Other Business

There was no other business raised.

8 Date of the next Heads Funding Group meeting

The next meeting of the HFG would take place at 3.30pm on Wednesday 11th November 2026 (via Teams).

(The meeting commenced at 3.30 pm and closed at 3.55 pm)

Agenda Item 7

Consultation 2027/28: Schools Funding Formula

Report being considered by:	Schools' Forum
Date of Meeting:	12th October 2026
Report Author:	Mollie McQuade/Edith Cheng
Item for:	Decision **By:** All Forum Members

1. Purpose of the Report

1.1 The purpose of this report is to set out the proposed approach to the 2027/28 Schools Funding Formula and seek approval to consult with schools on those areas of funding that remain subject to local decision making.

1.2 At the time of writing, the Department for Education ("DfE") has not published the final 2027/28 National Funding Formula ("NFF") factor values or Dedicated Schools Grant ("DSG") allocations. However, local authorities are required to begin planning their funding arrangements and undertake consultation on matters where local discretion remains.

1.3 The consultation will seek views on:

- West Berkshire Council's ("WBC") proposed local funding formula.
- Possible transfer of funding from the Schools Block to the High Needs Block.
- Criteria for allocating additional funds outside the formula.
- Proposed de-delegated services.
- The methodology for calculating Notional SEN Budgets.

2. Recommendations

2.1 The Heads Funding Group recommends that the Schools Forum approve consultation with schools on:

1. Continuing to mirror the NFF as closely as possible.
2. Possible transfer of up to 0.5% of Schools Block funding to support High Needs pressures.
3. The proposed criteria for allocating Growth Funding.
4. The proposed criteria for allocating the Additional High Needs Fund.
5. Proposed de-delegated services for maintained schools.
6. The methodology used to calculate schools' Notional SEN Budgets.

2.2 The proposed areas of consultation will be decided by Schools Forum at its meeting of 12 October 2026. The consultation will be open for approximately three and a half weeks from 14 October 2026 to 6 November 2026. The principle consulted on and adopted in previous years, is to mirror as closely as possible to the NFF.

Is the Schools' Forum required to make a decision as part of this report or subsequent versions due to be considered later in the meeting cycle?	
Yes: ☒	No: ☐

3. Implications and Impact Assessment

Equalities Impact:	**Positive**	**No Impact**	**Negative**	**Commentary**
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		X		N/A
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		X		N/A
Data Impact:		X		N/A

4. Executive Summary

4.1 Background

The Government continues its move towards a fully national or "hard" funding formula for schools. Local authorities therefore have significantly less flexibility than in previous years and are expected to align their local formulae closely with NFF values.

WBC has historically adopted the principle of mirroring the NFF wherever possible and it is proposed that this remains the approach for 2027/28.

Whilst most formula factors are prescribed nationally, a number of important local decisions remain. These include:

- Whether funding should be transferred from the Schools Block to the High Needs Block.
- The operation of Growth Funding.
- The operation of the Additional High Needs Fund.
- De-delegated services for maintained schools.

- The calculation of Notional SEN Budgets.

These are therefore the principal subjects of the consultation.

4.2 National Context

DSG is allocated through four funding blocks:
- Schools Block
- High Needs Block
- Early Years Block
- Central Schools Services Block

The NFF determines how Schools Block funding is distributed between local authorities. Local authorities then distribute funding to individual schools through a local funding formula which must comply with DfE regulations.

The DfE has not yet published the final 2027/28 funding allocations or factor values. Final school budgets will therefore be determined once these allocations are received and updated pupil data becomes available.

4.3 Local Funding Formula

WBC 's long-standing approach has been to mirror the NFF as closely as possible.

This approach:
- Maximises transparency.
- Supports consistency with national funding policy.
- Simplifies the transition towards a hard NFF.
- Provides greater certainty for schools.

It is therefore proposed that WBC continues to mirror the NFF wherever possible in 2027/28.

Once final funding allocations are received from the DfE, any affordability adjustments will be implemented in accordance with the agreed local formula methodology.

4.4 Funding shortfall and surplus adjustments

Following the application of all funding factors, the resulting formula allocations may not exactly match the total Schools Block funding available. This can create either a surplus, where allocations are below the available funding, or a shortfall, where allocations exceed it. Examples include:

- Changes in pupil numbers between funding calculations and final allocations.
- The impact of protections such as the Minimum Funding Guarantee, which can increase allocations above the levels generated by the formula factors.
- Adjustments relating to growth funding, falling rolls funding, or de-delegated budgets.
- The inclusion of premises factors, such as split-site or rates funding, which may differ from initial estimates.
- Rounding differences when factor rates are calculated.

A balancing adjustment is therefore made to absorb any residual surplus or shortfall, ensuring that the full Schools Block allocation is distributed whilst remaining within the available funding envelope.

4.5 High Needs Pressures and Block Transfers

The High Needs Block continues to experience significant financial pressure as a result of increasing demand for SEND provision and rising costs of specialist placements and support.

The cumulative DSG deficit position is summarised below:

Year	DSG Deficit
2023/24 Actual	£9.45m
2024/25 Actual	£16.13m
2025/26 Actual	£24.9m
2026/27 Q1 Forecast	£38.4m

The deficit is largely attributable to pressures within the High Needs Block.

Local authorities may transfer up to 0.5% of Schools Block funding to another DSG block with Schools Forum approval. Any transfer above 0.5%, or any transfer opposed by Schools Forum, requires a disapplication request to the Secretary of State for Education.

The DfE expects local authorities to follow the national school funding timetable. For 2026/27, all disapplication requests were required to be submitted by 17 November 2025. A similar timetable is expected to apply for 2027/28, with the final deadline to be confirmed by the DfE in the annual Schools Operational Guide.

Evidence of Schools Forum discussion and voting must be included within the application, together with details of any consultation undertaken with schools and academies.

Approval of a block transfer by Schools Forum does not remove the requirement for annual consideration. Any transfer must be reviewed each year in light of the financial position of both the Schools Block and the High Needs Block.

A transfer would provide additional support for High Needs expenditure but would reduce funding available for distribution through the Schools Block formula.

The consultation will therefore seek views on the following options:

- No transfer.
- A transfer of 0.25% of Schools Block funding.
- A transfer of 0.5% of Schools Block funding.

Based on current estimates these options would equate to approximately £350k for 0.25% and £700k for 0.5% transfer.

The 0.5% transfer to the high needs block would support the increased banding rates paid for EHCPs, which were implemented in April 2026 for mainstream

schools. For 2026/27 WBC are forecasting £15.8m for mainstream school top up funding alone.

The transfer would also support the continuation of the of the mainstream transition funding in 2027/28 of £450k. For 2026/27 WBC have already committed £450k for this support.

A significant pressure on the High Needs Block continues to be Independent non-maintained specials schools (INMSS) placements. At Q1 WBC forecast to spend £11.3m on these placements.

The investments detailed above, reflect WBCs commitment to appropriately fund local provision, to reduce reliance on INMSS placements.

4.6 Additional Funds Outside the Formula

School funding regulations permit a limited number of funding arrangements to operate outside the mainstream funding formula.

(1) Growth Funding

Growth Funding forms part of the Schools Block allocation and supports:

- Growth in pupil numbers to meet basic need.
- Additional classes required to comply with infant class size legislation.
- The opening and expansion of schools.

Growth Funding is allocated to local authorities through a national methodology. The local authority determines the criteria used to allocate funding to schools. The proposed criteria are included in Appendix B.

(2) Additional High Needs Fund

Local authorities may use High Needs Block resources to provide additional support to schools with disproportionately high levels of need.

WBC currently operates an Additional High Needs Fund which is allocated through an agreed formulaic methodology. The proposed allocation criteria are included in Appendix C.

Schools Forum approved an Additional High Needs Fund budget of £272,000 for 2026/27 in recognition of increasing levels of need across the borough.

4.7 De-delegation and Maintained School Services

Certain services may be funded through de-delegation for maintained schools only.

Funding is initially allocated through the formula and then returned to the local authority where Schools Forum approval has been obtained.

The services currently proposed for de-delegation are:

Primary and Secondary Maintained Schools

- Trade Union Local Representation
- CLEAPSS

- Statutory & Regulatory Duties (Statutory accounting functions, Internal audit, Pension administration & Health and Safety)

Schools Forum maintained school representatives will determine whether these services continue to be de-delegated in 2027/28.

4.8 Consultation on the Notional SEN Budget Methodology

Primary and secondary schools are notified each year of a clearly identified, but notional, SEN budget within their overall budget allocation.

Local authorities are responsible for calculating the amount of this notional budget with reference to the funding formula factors. The notional SEN budget is intended as a guide for a school's spending decisions and should not be seen as a target or a constraint on the schools duty to use its 'best endeavours' to secure special provision for pupils with SEN.

Schools are expected to contribute towards the costs of special education needs provision up to a threshold of £6,000 per pupil per annum. The notional SEN budget is not intended to provide £6,000 for every pupil with SEN, as most support for such pupils will cost less than this. There is currently no national approach to the calculation of a school's notional SEN budget.

According to "The notional SEN budget for mainstream schools: operational guidance 2026 to 2027" released, DfE states that they would expect the notional SEN budget to include:

Funding factors	**DfE guidance [1]**	**2026-27 WBC allocation %**
Basic per-pupil entitlement	Small part	4.0%
Deprivation funding	Larger proportion	30.0%
Low prior attainment	Majority or whole of the factor	100.0%

This results in an overall Notional SEN allocation of approximately 11.1% of Schools Block formula funding, whereas national average of 12.5%[2].

The percentages applied to each funding factor for the purpose of calculating Notional SEN are determined by the local authority as part of the annual schools funding formula process. These percentages do not affect the total funding allocated to schools; rather, they identify the proportion of schools' delegated budgets that is considered available to support SEND provision.

Any proposed changes to the Notional SEN methodology are considered through the authority's annual funding formula review and are subject to consultation with schools and discussion by Schools Forum. The local authority is responsible for making the final decision on the funding formula and submitting the approved methodology to the DfE through the Authority Proforma Tool (APT).

[1] Paragraph 3 The notional SEN budget for mainstream schools: operational guidance 2026 to 2027 - GOV.UK

[2] Figure 3 Schools block funding formulae 2026 to 2027 - GOV.UK

4.9 Consultation Questions

Subject to Schools Forum decision, Schools will be asked to respond to the following questions:

1. Do you agree that West Berkshire should continue to mirror the National Funding Formula as closely as possible?	• Yes • No
2. Do you agree that any funding shortfall or surplus should be managed through adjustment of Basic Entitlement values?	• Yes • No
3. What level of Schools Block transfer would you support?	• 0% • 0.25% • 0.5%
4. Do you agree with the proposed criteria for allocating additional funds outside the formula?	• Yes • No
5. Do you agree with the proposed de-delegated services for maintained schools?	• Yes • No
6. Do you agree that the current Notional SEN methodology should continue for 2027/28?	• Yes • No

The consultation will last for approximately three and a half weeks from 13 October 2026 to 6 November 2026.

5. Consultation and engagement

5.1 s151 Officer and Service Director for Education.

6. Conclusion

6.1 The continuing move towards a hard NFF significantly limits local flexibility over school funding arrangements.

WBC has historically mirrored the NFF as closely as possible and it is proposed that this remains the basis for the 2027/28 formula.

Subject to approval by Schools Forum, a consultation will be undertaken with all schools during Autumn 2026 and the results will be used to inform final funding decisions for 2027/28. Political ratification on the principle will be obtained prior to submission.

7. Appendices

7.1 Appendix A – Briefing and Consultation document for schools

7.2 Appendix B – Criteria for awarding Growth Funding

7.3 Appendix C – Criteria for allocating the Additional High Needs Fund

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Appendix A

Schools Revenue Funding 2027/2028

Briefing & Consultation Document for Schools

October 2026

1. How to respond to this consultation

Schools are invited to submit their views on the proposals set out in this document. Please email responses to:

Mollie McQuade, Finance Business Partner <Mollie.McQuade1@westberks.gov.uk>
Please copy:
Schools.SchoolsAccountancy@westberks.gov.uk

Responses should be submitted by **6 November 2026**.

When responding, schools are encouraged to consider the impact of any proposed changes across all schools in West Berkshire and provide supporting reasons for any alternative proposals.

As final 2027/28 school budgets will depend on the October 2026 census and final funding announcements from the Department for Education (DfE), schools are encouraged to focus on the principles of funding rather than individual budget impacts.

2. Purpose of the Consultation

The purpose of this consultation is to seek schools' views on aspects of school funding that remain subject to local decision-making for 2027/28.

The consultation seeks views on:

- West Berkshire Council's proposed local funding formula.
- A possible transfer of funding from the Schools Block to the High Needs Block.
- The criteria for allocating Growth Funding.
- The criteria for allocating the Additional High Needs Fund.
- Proposed de-delegated services for maintained schools.
- The methodology used to calculate schools' Notional SEN Budgets.

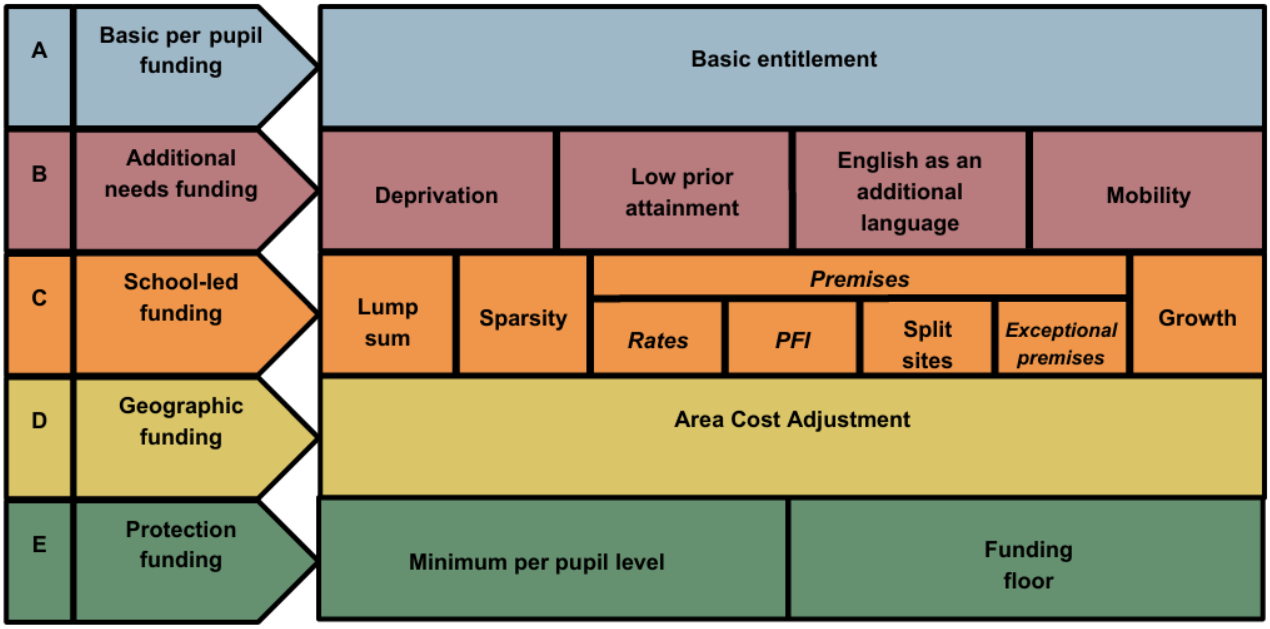
3. Background

School funding is provided through the Dedicated Schools Grant (DSG), which is split into four funding blocks:

- Schools Block
- High Needs Block
- Early Years Block
- Central Schools Services Block

The DfE allocates funding to local authorities through the National Funding Formula (NFF). Local authorities must then distribute funding to schools through a local formula which complies with national regulations.

The NFF structure of Schools Block is shown in the diagram below.



The Government continues to move towards a fully national, or "hard", funding formula. As a result, local authorities have very limited flexibility in determining school funding arrangements.

West Berkshire Council's long-standing approach has been to mirror the National Funding Formula as closely as possible and it is proposed that this approach continues for 2027/28. This:

- Maximises transparency.
- Supports consistency with national funding policy.
- Simplifies the transition towards a hard National Funding Formula.
- Provides greater certainty for schools.

Final funding allocations for 2027/28 had not been published by the DfE at the time this consultation document was prepared. Final school budgets will therefore be calculated once confirmed funding allocations and pupil data become available.

4. High Needs Pressures and Schools Block Transfers

The High Needs Block continues to experience significant financial pressure due to increasing demand for SEND provision and rising costs associated with specialist placements and support services.

The Council's DSG deficit has increased significantly in recent years and these pressures are primarily attributable to High Needs expenditure.

Regulations allow local authorities to transfer up to 0.5% of Schools Block funding to another DSG block with Schools Forum approval.

A transfer would provide additional support for High Needs services but would reduce the funding available for allocation through the mainstream Schools Block formula.

The consultation therefore seeks views on the following options:

- No transfer.
- Transfer of 0.25% of Schools Block funding (approximately £350,000).
- Transfer of 0.5% of Schools Block funding (approximately £700,000).

5. Additional Funds Outside the Formula

Growth Funding
Growth Funding supports:

- Growth in pupil numbers to meet basic need.
- Additional classes required to comply with infant class size legislation.
- The opening and expansion of schools.

The proposed criteria for Growth Funding are set out in Appendix B.

Additional High Needs Fund
West Berkshire Council operates an Additional High Needs Fund to provide additional support to schools with disproportionately high levels of need.

The proposed criteria for allocating this funding are set out in Appendix C.

6. De-delegated Services for Maintained Schools

Certain services can be funded through de-delegation for maintained schools only.

The services proposed for de-delegation in 2027/28 are:

Primary and Secondary Maintained Schools

- Trade Union Local Representation
- CLEAPSS
- Statutory & Regulatory Duties (Statutory accounting functions, Internal audit, Pension administration)

Maintained school representatives on Schools Forum will determine whether these services continue to be de-delegated for 2027/28.

7. Notional SEN Budget Methodology

Schools are notified each year of a Notional SEN Budget within their overall delegated budget.

The Notional SEN Budget is intended to help schools understand the level of funding available within their delegated budget to support pupils with special educational needs. It does not represent separate funding and does not limit schools' responsibilities to meet pupils' needs.

West Berkshire currently calculates Notional SEN Budgets using:

Funding Factor	Current Percentage Included
Basic entitlement (AWPU)	4%
Deprivation factors	30%

Low prior attainment	100%

This currently results in a Notional SEN Budget equivalent to approximately 11.1% of Schools Block formula funding.

The Council proposes to continue this methodology for 2027/28 and seeks schools' views on this approach.

8. Consultation Questions

1. Do you agree that West Berkshire Council should continue to mirror the National Funding Formula as closely as possible?

□ Yes
□ No

2. Do you agree that any funding surplus or shortfall should be managed through adjustment of AWPU values?

□ Yes
□ No

3. What level of Schools Block transfer would you support?

□ 0%
□ 0.25%
□ 0.5%

4. Do you agree with the proposed criteria for allocating additional funds outside the formula?

□ Yes
□ No

5. Do you agree with the proposed de-delegated services for maintained schools?

□ Yes
□ No

6. Do you agree that the current Notional SEN Budget methodology should continue for 2027/28?

□ Yes
□ No

9. Timetable

Date	Activity
12 October 2026	Schools Forum considers consultation proposals
14 October 2026	Consultation opens
6 November 2026	Consultation closes
November to December 2026	Consultation responses reviewed
December 2026	DfE publishes final DSG allocations
January 2027	Schools Forum considers final funding proposals
January 2027	Local authority confirms final funding formula
February 2027	Final school budget shares issued

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Appendix B
West Berkshire Council Schools Growth Fund Criteria 2027/28

1. Background

1.1 Growth funding allocated through the national funding formula (NFF) within each local authority's Schools Block.

1.2 The methodology to calculate growth funding was introduced in 2019/20 and has remained the same for the 2026/27 financial year. This means it will be based on the observed differences between the number on roll in each local authority between the October 2025 and October 2026 school censuses.

1.3 Growth is measured at middle layer super output area (MSOA) level to detect 'pockets' of growth, counting the increase in pupil numbers in each MSOA in West Berkshire between the two most recent October censuses.

1.4 The growth factor for 2026/27 was £1,570 per new primary pupil, £2,350 for each new secondary pupil plus a lump sum of £77,225 for each new school that opened in the previous year. We have yet to receive the 2027/28 values from the DfE. The growth factor in the national funding formula is a proxy for overall growth costs at a local authority level. There is no expectation for local authorities to use these rates in their local arrangements for funding growth nor that spending on growth will match the sum allocated.

1.5 As growth funding is within the schools block, a movement of funding between the schools formula and the growth fund is not treated as a transfer between blocks. If funding is not required for growth, it can be added into the school formula but only if the DSG is in surplus. The amount of growth fund is subject to Schools Forum approval.

1.6 Local authorities must produce criteria for allocating growth funding, to be agreed by the Schools Forum. The criteria should contain clear objective trigger points for qualification and a clear formula for calculating allocations with these criteria applying to all schools on the same basis. This will be checked by ESFA for compliance with the annually made School and Early Years Finance (England) Regulations, to check that it provides a transparent and consistent basis for the allocation of funding, which may be different for each phase.

1.7 Any unspent growth funding remaining at the year-end should be reported to the Schools Forum. Funding may be carried forward to the following funding period if the DSG is in a surplus position, as with any other centrally retained budget, and local authorities can choose to use it specifically for growth if the authority wishes. Any over spent growth funding will form part of the overall DSG surplus or deficit balance.

2. Purpose

2.1 The growth fund is for the benefit of maintained and academy primary and secondary schools, supporting growth in pre-16 pupil numbers to meet basic need. Special schools and resourced provisions are funded under the 'place-plus' approach and nursery schools are funded based on participation levels.

2.2 The growth fund may only be used to:

- support where a school or academy has agreed with the local authority to provide an extra class in order to meet basic need in the area (either as a bulge class or as an ongoing commitment). This is a mandatory requirement and there is also a mandatory minimum funding calculation

- Support growth in pre-16 pupil numbers to meet basic need e.g., support a school who has agreed with the authority to provide an extra class in order to meet basic need (either as a bulge class or as an ongoing commitment)

- Support where a school has temporarily increased its pupil admission numbers (PAN), by a minimum number of pupils, in agreement with the authority

- Support for KS1 classes where overall pupil numbers exceed a multiple of 30, by a minimum number of pupils

- pre-opening costs, initial equipping allowance, or diseconomy of scale allowance, for new maintained schools and academies

2.3 The growth fund is not to be used to support schools in financial difficulty, general growth due to popularity or schools growing back to their planned admission number (PAN) following a period of low pupil admissions.

3. Growth Fund Criteria

3.1 Support for schools that are providing additional capacity to meet basic need avoids schools being at a financial disadvantage until the increased pupil numbers are reflected in their budgets. A school would normally be asked to run an additional class as a result of an increased September intake, the funding for those additional pupils is not reflected in the funding until the following year.

- For maintained schools, there is a funding lag period of 7 months, between September and March

- Academies' FY runs from September to August, therefore, academies receive a full 12 months of growth funding. This is paid in two separate payments: 7/12ths of the annual amount (to cover the period Sept – March). The other 5/12ths is paid in April (to cover the period April to August). This additional 5/12ths element for academies is then reimbursed to the LA's Dedicated School's Grant by the ESFA

3.2 Schools will be invited to apply for the growth fund late in the autumn term, following confirmation of the October census figures, if they meet one of the criteria. In exceptional circumstances, a school may apply at a different point in the year.

Additional Class Funding Primary

3.3 This is payable where a school has agreed with the authority to provide an extra class in order to meet basic need in the area (either as a bulge class or as an ongoing commitment).

3.4 Funding will be £77,000 (equivalent to 20 pupils x basic needs entitlement including Area Cost Adjustment (ACA)). The funding amount provided should be sufficient to cover the cost of a TMS6 teacher with on-costs, one TA, plus other costs.

3.5 Maintained primary schools will receive funding for the period September to March (7/12ths equivalent to £44,920)

3.6 The number of years this funding will be paid will depend on whether the growth is permanent or temporary. For example, an infant school that changes from a 2 form entry to a 3 form entry from September 2026 will typically receive growth funding in 2026/27, 2027/28 and 2028/29.

Secondary Schools Funding

3.7 This is payable where a school has *agreed with the authority to take an increased September in-take to meet basic need in the area*.

3.8 The staffing structure of secondary schools differs significantly to that of primary schools, the link between pupil numbers and the requirement for additional classes/teachers is less clear. It might be possible for schools to accommodate pupils within the existing curriculum model, without the need for an additional teacher.

3.9 Funding will only be provided for permanent growth and will be reviewed on a case-by-case basis. This is to ensure the increase in pupil numbers directly contributes to increased costs of admitting additional pupils e.g., curriculum structure, additional pastoral or support staff. The eligibility for funding will be assessed for each year of permanent growth.

3.10 Funding up to £114,000 will be available for academies. Applying the same formula as for primaries, this is based on 20 pupils x average basic needs entitlement including ACA.

3.11 Eligible maintained secondaries will receive funding up to £66,500 to cover the period from September to March.

KS1 Classes (infant class size)

3.12 This is payable to a school with infant classes which is required to set up an additional class as required by infant class size regulations, and the school cannot accommodate all its additional reception and Key Stage 1 pupils in classes of 30 or less i.e. the total number of pupils in the 3 year groups exceeds a multiple of 30. (see Annex A for examples).

3.13 In order to qualify for the additional funding, the school must have set up an additional class and employed an additional teacher, and must not have exceeded its admission number unless requested to by the LA.

3.14 Funding will be £77,000 for each new class, pro rata for maintained schools for the remainder of the financial year. The funding provided should be sufficient to cover the cost of a TMS6 teacher with on-costs, one TA, plus other costs.

3.15 Before setting up an additional class and employing an additional teacher, schools should be aware that this additional in-year payment is temporary one-off funding for the remainder of the financial year in order to meet the pupil's basic need until full per pupil funding is received the following April (September for an academy). Schools will be required to meet the costs of the additional class from their formula pupil funding and lump sum from the following year. Schools accessing the infant class size funding where pupil numbers are just 2 or 3 above the limit, should carefully consider the longer-term financial implications of employing an additional teacher.

New School

3.16 **Start-up funding pre-opening** costs payable to a new school such as for the Headteacher and other staffing and recruitment costs prior to opening and initial equipping allowance where the school is opening in response to basic need in the area.

3.17 Funding will be actual cost of staff appointed and in post prior to the opening of the new school up to a maximum of £77,225.

3.18 **Post opening funding - diseconomies of scale**. The total pupil numbers required by the new school to ensure viability will be agreed in advance with the school on an annual basis whilst the school is growing to full capacity and funding paid via the school formula will be based on this number. This will be reviewed on an annual basis and the estimates adjusted to take into account the actual pupil numbers in the previous funding period. Funding protection will be paid to the school based on the difference between the agreed pupil numbers and the actual pupil numbers for 3 full years.

4. Applications for funding

4.1 Schools will be invited to make an application for funding in the autumn term. Funding requests from schools are to be submitted to WBC Schools' Accountancy. In exceptional circumstances, a school may apply at a different point in the year.

4.2 The Service Director for Education, if satisfied that the criteria are met, will recommend approval to the Schools' Forum.

4.3 Funding for Sept – March will be paid following Schools' Forum approval. The other 5/12ths for academies is paid in April (to cover the period April to August).

Examples of Infant Class Size Additional In-Year Funding

Example 1

	October 2025 Census	October 2026 Census
Reception Pupil Numbers	23	31
Year 1 Pupil Numbers	20	25
Year 2 Pupil Numbers	22	20
Total Pupil Numbers	65	76
Number of Classes run by school	3	3

Although pupil numbers have increased by 11, and the reception class exceeds 30, under infant class size regulations the school is still only required to run 3 classes, therefore no additional in-year funding will be payable. Total pupil numbers would need to exceed 90 to trigger the requirement for a 4th class.

Example 2

	October 2025 Census	October 2026 Census
Reception Pupil Numbers	20	21
Year 1 Pupil Numbers	20	20
Year 2 Pupil Numbers	19	20
Total Pupil Numbers	59	61
Number of Classes run by school	3	3

Total pupil numbers have increased by 2 taking the total over 60 and requiring 3 classes. However, the school is already running and funding 3 classes within their existing budget, so no additional in-year funding will be payable – their budget requirement for the year has not changed by the admission of these 2 pupils.

Example 3

	October 2025 Census	October 2026 Census
Reception Pupil Numbers	20	21
Year 1 Pupil Numbers	20	20
Year 2 Pupil Numbers	19	20
Total Pupil Numbers	59	61
Number of Classes run by school	2	3

Same pupil numbers as the above example, except the school were operating with 2 classes. The school is therefore eligible for additional in-year funding if they operate a third class. However, if their budget with just 2 extra pupils would not sustain the cost of an additional teacher beyond the following April, then they would need to carefully consider the implications of accepting an additional pupil taking them over 60 (unless exceptions to the regulations apply, such as pupils with a statement of SEN naming the school or pupils moving into the area outside the normal admission round).

Example 4

	October 2025 Census	October 2026 Census
Reception Pupil Numbers	20	30
Year 1 Pupil Numbers	20	20
Year 2 Pupil Numbers	19	21
Total Pupil Numbers	59	71
Number of Classes run by school	2	3

The school were running and funding 2 classes before the September admissions took them over 60 pupils. Additional in-year funding would therefore be payable for the additional class, and the additional 12 pupils will generate enough funding to sustain the cost of the additional teacher from April 2026.

Appendix C
West Berkshire Council Schools
Additional High Needs Fund Criteria 2027/28

1. Background

1.1 Local authorities can provide additional targeted support to individual schools (maintained and academies) from its high needs block where it would be unreasonable to expect the first £6,000 of support for that schools high needs pupils to be met by them from its (pre 16) formula funding due to an exceptional number of such pupils on its roll.

1.2 The guidance from the DfE has stated that the additional funding paid to schools should be formulaic based on the number of high needs pupils in each school. It cannot take into account lower level needs of pupils. The formula or criteria should be as clear and simple as possible, and should be devised so that additional funds are targeted only to a minority of schools which have particular difficulties because of their **disproportionate number** of high needs pupils or their characteristics.

1.3 The Schools' Forum agreed methodology is set out below.

2. Methodology and Process

2.1 There will be an additional payment to schools where the actual number of pre 16 high needs pupils (i.e. pupils in mainstream receiving top ups) is significantly (1%) above the average of all schools in West Berkshire.

2.2 Where the actual number of pre 16 high needs pupils per school is 1% above the West Berkshire average (the average will be calculated using the number of high needs pupils in January 2027 and shown in the pink column on the attachment), each additional high needs pupil will attract £6,000 in addition to the top up. The number of additional pupils will be calculated on a proportionate basis rather than rounding up or down to whole pupil numbers to avoid a funding cliff-edge.

2.3 The funding will be paid pro rata each term based on the actual number of pre 16 pupils receiving top ups at that time for the number of days in that term i.e. calculated and paid in April, October and January.

2.4 Schools will receive £6,000 per 1.0 high needs pupils they have on roll *above this average number.* Note that funding may be a proportion of £6,000 if the calculation is less than 1.0.

2.5 The amount of funding to be set aside for this purpose in the high needs budget will be £298k.

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Agenda Item 8

De-delegation Proposals 2027/28

Report being considered by: Schools' Forum

Date of Meeting: 12th October 2026

Report Author: Mollie McQuade

Item for: Discussion **By:** All Maintained Primary and Secondary School Representatives

1. Purpose of the Report

1.1 To explain de-delegation services and their expected costs for the financial year 2027/28.

1.2 De-delegation is a funding process where local authorities retain a portion of the mainstream maintained school's budget to run shared support services centrally. Maintained schools representatives on the local schools forum must vote to approve each de-delegation budget every single year.

2. Recommendation

2.1 Maintained Primary and Secondary schools to agree the De-delegations and Education Functions.

Is the Schools' Forum required to make a decision as part of this report or subsequent versions due to be considered later in the meeting cycle?	
Yes: ☒	No: ☐

3. Implications and Impact Assessment

Equalities Impact:	**Positive**	**No Impact**	**Negative**	**Commentary**
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		X		
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		X		
Data Impact:		X		

4. Executive Summary

4.1 De-delegated services are for maintained schools only. Funding for de-delegated services must be allocated through the local funding formula but can be passed back, or de-delegated, for maintained mainstream primary and secondary schools with schools forum approval.

4.2 De-delegation does not apply to special schools, nursery schools, or PRUs. Where de-delegation has been agreed for maintained primary and secondary schools, the local authority will offer the service on a buyback basis to those schools and academies in their area which are not covered by the de-delegation.

4.3 For 2027/28 WBC will offer four de-delegated services as follows: Trade Union Representation (Appendices B), Consortium of Local Education Authorities for the Provision of Science Services (CLEAPSS) (Appendices C), Education Functions (Appendices D), and Health and Safety (Appendices E).

4.4 For 2027/28, the Promoting Inclusive Practice service will cease to operate as a de-delegated service. The function has been realigned within the Exclusion and Reintegration Team to ensure equitable access to support across all schools, enhance early preventative work in line with Local Authority priorities, and support targeted, data-informed interventions through cluster-based working to improve inclusion and reduce the risk of exclusion.

4.5 A summary of the costs proposed for 2027/28 are shown below:

	2027/28	**2027/28**
TABLE 1	**Primary Budget**	**Secondary Budget**
	£	**£**
Trade Union Representation	56,572	13,768
CLEAPSS	1,899	1,002
Education Functions	138,725	33,761
Health & Safety	119,036	17,150

4.6 The schools funding regulations for 2027/28 have not yet been published by the DfE, but we have assumed similar arrangements for de-delegation of the cost of these services will apply for 2027/28.

4.7 These budgets will be monitored as part of the normal quarterly budget monitoring cycle of the DSG through the Heads Funding Group and Schools Forum meetings

5. Appendices

5.1 Appendix A – De-delegations per school for 2027/28

5.2 Appendix B – Trade Union Representation Service

5.3 Appendix C – CLEAPSS Service

5.4 Appendix D – Accountancy, Audit and Pension Administration (Education Functions)

5.5 Appendix E – Health & Safety

Appendix A

Draft De-Delegations for 2027/28 - Based on October 2025 Census Data

				Education functions for maintained schools			
		Trade Union Representation	CLEAPSS	Statutory Accounting Functions	Internal Audit of Schools	Pension Scheme Administration	Health & Safety
Proposed Primary Dedelegation		£56,572	£1,899	£64,268	£40,121	£34,336	£119,036
Proposed Secondary Dedelegation		£13,768	£1,002	£15,641	£9,764	£8,356	£17,150
Total Proposed Dedelegation		**£70,340**	**£2,901**	**£79,908**	**£49,886**	**£42,693**	**£136,186**
Estimated buy-back from other schools		£2,220	£61	£2,522	£1,574	£1,347	£5,955
Total Cost of Service		£72,560	£2,962	£82,430	£51,460	£44,040	£142,078
Cost per primary pupil		**£5.96**	**£0.20**	**£6.77**	**£4.23**	**£3.62**	
Cost per secondary pupil		**£5.96**	**£0.20**	**£6.77**	**£4.23**	**£3.62**	
Cost per other maintained school pupil		**£5.96**	**£0.20**	**£6.77**	**£4.23**	**£3.62**	
Fixed cost per secondary school		***n/a***	**£270.00**	**n/a**	**n/a**	**n/a**	
School	**Pupil No's**						
Aldermaston C.E. Primary School	91	542	18	616	384	329	1,580
Beedon C.E. (Controlled) Primary School	19	113	4	129	80	69	972
Beenham Primary School	53	316	11	359	224	192	1,580
Birch Copse Primary School	420	2,502	84	2,842	1,775	1,519	3,318
Bradfield C.E. Primary School	157	935	31	1,063	663	568	1,944
Brightwalton C.E. Aided Primary School	91	542	18	616	384	329	1,580
Brimpton C.E. Primary School	44	262	9	298	186	159	972
Bucklebury C.E. Primary School	93	554	19	629	393	336	1,580
Burghfield St Mary's C.E. Primary School	206	1,227	41	1,394	870	745	2,431
Calcot Infant School and Nursery	158	941	32	1,069	668	571	1,944
Calcot Junior School	267	1,591	53	1,807	1,128	965	3,160
Chaddleworth St Andrew's C.E. Primary School	31	185	6	210	131	112	972
Chieveley Primary School	164	977	33	1,110	693	593	1,944
Cold Ash St Mark's CE Primary School	194	1,156	39	1,313	820	701	2,431
Curridge Primary School	109	649	22	738	461	394	1,944
Downsway Primary School	211	1,257	42	1,428	891	763	2,431
Enborne C.E. Primary School	80	477	16	541	338	289	1,580
Englefield C.E. Primary School	109	649	22	738	461	394	1,944
Falkland Primary School	421	2,508	84	2,849	1,779	1,522	3,318
Garland Junior School	187	1,114	37	1,266	790	676	2,430
Hampstead Norreys C.E. Primary School	47	280	9	318	199	170	972
Hermitage Primary School	188	1,120	38	1,272	794	680	2,431
Hungerford Primary School	316	1,883	63	2,139	1,335	1,143	3,160
The Ilsleys Primary School	55	328	11	372	232	199	1,580
Inkpen Primary School	40	238	8	271	169	145	972
Kennet Valley Primary School	195	1,162	39	1,320	824	705	2,431
Kintbury St Mary's C.E. Primary School	112	667	22	758	473	405	1,944
Long Lane Primary School	211	1,257	42	1,428	891	763	2,431
Mortimer St Mary's C.E. Junior School	236	1,406	47	1,597	997	853	1,944
Mortimer St. John's C.E. Infant School	161	959	32	1,090	680	582	2,431
Mrs Bland's Infant School	120	715	24	812	507	434	1,944
Pangbourne Primary School	111	661	22	751	469	401	1,944
Parsons Down Infant School	88	524	18	596	372	318	1,580
Parsons Down Junior School	139	828	28	941	587	503	1,944
Purley CofE Primary School	75	447	15	508	317	271	1,580
Robert Sandilands Primary School and Nursery	210	1,251	42	1,421	887	759	2,431
Shaw-cum-Donnington C.E. Primary School	84	500	17	568	355	304	1,580
Shefford C.E. Primary School	53	316	11	359	224	192	1,580
Springfield Primary School	301	1,793	60	2,037	1,272	1,088	3,160
Spurcroft Primary School	371	2,210	74	2,511	1,568	1,341	3,318
St Finian's Catholic Primary School	206	1,227	41	1,394	870	745	2,431
St John the Evangelist CofE Infant and Nursery School	170	1,013	34	1,151	718	615	1,940
St Joseph's Catholic Primary School	217	1,293	43	1,469	917	785	2,431
St Nicolas C.E. Junior School	244	1,454	49	1,651	1,031	882	2,431
St Paul's Catholic Primary School	276	1,644	55	1,868	1,166	998	3,160
Stockcross C.E. School	85	506	17	575	359	307	1,580
Sulhamstead and Ufton Nervet School	98	584	20	663	414	354	1,580
Thatcham Park CofE Primary	329	1,960	66	2,227	1,390	1,190	3,318
Theale C.E. Primary School	302	1,799	60	2,044	1,276	1,092	3,160
Welford and Wickham C.E. Primary School	52	310	10	352	220	188	1,580
Westwood Farm Infant School	167	995	33	1,130	706	604	1,944
Westwood Farm Junior School	232	1,382	46	1,570	980	839	2,431
The Willows Primary School	299	1,781	60	2,024	1,263	1,081	3,160
The Winchcombe School	411	2,449	82	2,782	1,737	1,486	3,318
Woolhampton C.E. Primary School	97	578	19	656	410	351	1,580
Yattendon C.E. Primary School	93	554	19	629	393	336	1,580
Little Heath School	1,294	7,709	529	8,758	5,467	4,679	9,600
The Willink School	1,017	6,059	473	6,883	4,297	3,677	7,550
PRIMARY TOTAL	**9,496**	**56,572**	**1,899**	**64,268**	**40,121**	**34,336**	**119,036**
SECONDARY TOTAL	**2,311**	**13,768**	**1,002**	**15,641**	**9,764**	**8,356**	**17,150**
TOTAL ALL PRIMARY AND SECONDARY SCHOOLS	**11,807**	**70,340**	**2,901**	**79,908**	**49,886**	**42,693**	**136,186**
Other Maintained Schools							
Hungerford Nursery	32.04	191	n/a	217	135	116	972
Victoria Park Nursery	36.6	218	n/a	248	155	132	972
Total within Early Years Block		**409**	**0**	**465**	**290**	**248**	**1,944**
The Castle Special School	226	1,346	45	1,530	955	817	2,431
i-college	78	465	16	528	330	282	1,580
Total Within High Needs Block		**1,811**	**61**	**2,057**	**1,284**	**1,099**	**4,011**
Total for All Other Maintained Schools	**372.64**	**2,220**	**61**	**2,522**	**1,574**	**1,347**	**5,955**
Total all Maintained Schools	**12,180**	**72,560**	**2,962**	**82,430**	**51,460**	**44,040**	**142,141**

Appendix B

West Berkshire Council Maintained Schools

Proposal to De-Delegate Formula Funding 2027-28

Trade Union Representation Service

1. Outline of Proposed Service 2027/28

1.1 Under Section 251 (Section 251 budget guidance: 2026 to 2027 - GOV.UK) 1.1.9 Staff costs – supply cover for facility time WBC with the agreement of Schools Forum can de-delegate expenditure in making payments to, or in providing a temporary replacement for, persons:

- carrying out trade union duties or undergoing training under section 168 and 168A of the Trade Union and Labour Relations (Consolidation) Act 1992
- taking part in trade union activities under section 170 of the Trade Union and Labour Relations (Consolidation) Act 1992 (although such activities should attract unpaid time off)
- who are officials of a recognised trade union acting as safety representatives under the Safety Representatives and Safety Committee Regulations 1977
- who are officials of a recognised trade union acting as employee representatives for the purposes of Chapter II of Part IV of the Trade Union and Labour Relations (Consolidation) Act 1992 as defined in section 196 of that Act or regulation 13 (3) of the Transfer of Undertakings (Protection of Employment) Regulations 2006
- who are appointed learning representatives of recognised trade unions under section 168A of the Trade Union and Labour Relations (Consolidation) Act 1992, in order for them to analyse training requirements or to provide or promote training opportunities, and to carry out consultative or preparatory work in connection with such functions

1.2 West Berkshire Council has a school trade union facilities agreement which includes provision for compensating individual schools for release time for teacher trade union representatives they employ. Compensation is paid from the dedicated schools grant (DSG).

1.3 Union representatives attend joint consultation meetings with the authority and meetings with head teachers and HR on a variety of employee relations matters. The latter includes TUPE consultation meetings where schools converted to academy status; consultation on reorganisations of teaching and support to staff (note: NEU and ATL also represent non teaching staff; NASUWT only represents teachers, or employees employed on teachers T&Cs); disciplinary issues; grievances; ill health cases; capability cases; and settlement agreements

2. What union officers do

2.1 Union officers use ‘facilities time’ to work with members experiencing professional difficulties (casework) and to support groups of members either in individual schools or through negotiation and consultation with the local authority acting on behalf of its schools (collective work). The casework dealt with by union officers falls into two broad categories: individual issues and collective issues.

2.2 The availability of local union representatives supports effective employee relations within schools by facilitating consultation, assisting early resolution of issues and ensuring employees have access to representation. This can reduce the escalation of disputes, support compliance with employment procedures and contribute to maintaining constructive industrial relations.

2.3 Whilst trade unions employ regional officers, these officers do not have the capacity to provide day-to-day support to members in West Berkshire schools. School-based accredited representatives undertake the majority of local casework, attendance at meetings, consultation activities and early resolution of workplace issues. Without locally funded facility time, schools would generally deal directly with regional officers, which can lead to reduced local knowledge, longer response times and less opportunity for informal resolution.

Individual casework issues

2.4 The union officers spend most of the facilities time dealing with members. Union members in West Berkshire schools are able to contact their union representative directly by email or telephone. Issues raised by members in this way are known as casework. Casework can be divided into capability; disciplinary; grievance; and contracts, pay and conditions

2.5 Advice is often given on how the teacher/support staff can seek to resolve the matter for themselves. However, there are a number of cases where the union officer has to make contact with school management, human resources providers or an LA officer directly. Employees are entitled to be accompanied by a union officer at formal meetings under school HR procedures.

2.6 Contracts, Pay and Conditions issues such as pay determination appeals and questions of what teachers can be directed to do are becoming increasingly common.

Collective Issues

2.7 These include consultation on changes to working conditions such as pay policies, sickness absence policies, codes of conduct restructuring and redundancy.

2.8 This school year has seen an increase in the number of school restructurings accompanied by the risk of redundancy, as school budgets come under increasing pressure. The redundancy procedure is complex and often involves multiple meetings. The threat of redundancy can quickly undermine morale in a school and often the role of union officers is to reassure and support employees as well as ensuring that correct procedures are followed.

3. Proposed Cost of Delivery in 2026/27

3.1 The following table summarises the proposed cost of the service for 2027/28 compared to 2026/27. It is based on engaging a representative from each of the unions:

	2026/27 £	Proposed UPS3 2027/28 £
Total Cost	**£81,510**	**£72,560**
Income from Nursery and Special Schools and PRUs	£2,119	£2,220
Cost to Primary and Secondary Schools	**£79,391**	**£70,340**

3.2 The proposed budget for 2027/28 is based on:

- Reimbursement to schools providing release time (not the salary of the union representative for trade union activities) is dependent on agreement by Schools Forum in respect of maintained primary and secondary schools and from other schools which elect to buy in the facilities time – the budget is calculated as approximately equivalent to 1fte teacher paid on UPS3 across all unions;
- Each trade union to have five days for regular activities including attendance at local authority consultative meetings;
- Balance of budget available is divided proportionately by the number of current members in each union as at 1st June (the budget will be adjusted depending on the actual level of buy back from other schools).

3.3 Note that representatives work across all sectors, and it is irrelevant what type of school they are employed by. Therefore the total net cost is divided between all schools de-delegating rather than taking each sector separately.

4. Method of charging in 2027/28

4.1 The total cost of the service will be divided by the total number of pupils recorded in the October 2026 census to arrive at a per pupil amount for charging purposes. Using October 2025 census data, this would equate to £5.96 per primary and secondary pupil. Appendix A of the main report shows the indicative total amount per school. Academies and other schools may choose to buy into the service at the same per pupil rate (this would provide funding for additional hours).

5. Other Options which *may* be considered

5.1 It should be noted that once a decision has been made to discontinue pooling arrangements, it would be almost impossible to reverse that decision at a later date. Therefore the HFG and SF need to be aware that a decision to cease pooling arrangements for this budget would be permanent.

5.2 There may be the option to consider a reduced service at a lower cost to schools.

5.3 Should de-delegation cease, schools would remain under statutory obligations to consult recognised trade unions and permit accredited representatives reasonable paid time off in accordance with employment legislation. However, there would be no central funding mechanism to support release arrangements and schools employing representatives may bear disproportionately higher costs than other schools.

Appendix C

West Berkshire Council Maintained Schools

Proposal to De-Delegate Formula Funding 2027-28

CLEAPSS Service

1. Outline of Proposed Service 2027/28

1.1 Under Section 251 (Section 251 budget guidance: 2026 to 2027 - GOV.UK) 1.1.7 Licences or subscriptions WBC is able to de-delegate expenditure on licence fees or subscriptions paid on behalf of maintained schools.

1.2 West Berkshire Council has an agreement with CLEAPSS (Consortium of Local Education Authorities for the Provision of Science Services) which includes the provision of support and advice to teachers, technicians, head teachers and governors/trustees on how best to use high quality practical work to support pupils learning in science, design & technology and, most recently, art & design.

1.3 169 local authorities in England, Wales and Northern Ireland, and approximately 95% of primary and secondary schools in those countries are members of CLEAPSS.

1.4 The Local Authority can offer schools and academies the opportunity to purchase an annual CLEAPSS subscription at a heavily discounted price from that which schools would pay to CLEAPPS independent of West Berkshire Council.

1.5 The CLEAPSS service also requires the provision of a Radiation Protection Officer (RPO) and the Radiation Protection Adviser (RPA) for secondary schools and academies who will require some radiation sources on site as part of the national curriculum.

2. Benefits of Service

2.1 CLEAPSS covers:

- Health and safety guidance, including model risk assessments.
- Chemicals, living organisms, equipment and practical activities.
- Sources of resources and specialist suppliers.
- Laboratory, D&T and art/design facilities, fittings and safe working environments.
- Support for technicians and their roles

2.2 CLEAPSS provides:

- Regular newsletters and updates for primary and secondary schools.
- Member publications, guidance and model risk assessments.
- Specialist and bespoke risk assessment advice
- Training courses for technicians, teachers and local authority officers.
- A helpline and specialist advice service.
- Advice on incidents, including hazardous substance spills. Evaluations of equipment and resources.

- Advice on repairs. CLEAPSS reviews or advises on health and safety content in teaching resources produced by publishers, exam boards and other organisations.

2.3 The local authority will have met the conditions of membership if all community schools subscribe.

3. Costs and Method of charging for 2027/28

3.1 CLEAPSS set the pricing each year in February/March for the financial year April to March ahead. In 2026/27 the charge to schools was 19 pence per pupil including administration costs. For secondary schools who require the service of a Radiation Protection Officer (delivered by WBC Health & Safety Team) and a Radiation Protection Adviser (delivered by CLEAPPS) there are additional costs of £270 per annum for the Radiation Protection Officer for the Radiation Protection Adviser.

3.2 The proposal for 2027/28 is to set a rate per pupil of 20 pence per pupil.

3.3 As the de-delegation covers pre-16 pupils only, maintained secondary schools will need to pay the 6th form element of the fee as a separate sum.

3.4 The charges for the RPA and RPO service will increase to £270 to cover increased cost of RPA and expenses.

3.5 Independent, Academies, Foundation and VA schools may purchase the CLEAPSS subscription directly through CLEAPSS.

3.6 The cost per pupil/school is shown in the table below in comparison with the cost of buying this service directly from CLEAPSS, the RPA/RPO service is not available directly from CLEAPSS.

School	Cost through local authority per pupil	Cost directly per pupil (min 200 pupils/ 350 secondary)	Radiation Protection Advisor	Radiation Protection Officer
Nursery	20p	26p	N/A	N/A
Primary	20p	26p	N/A	N/A
Secondary	20p	34p	£65	£205
Special	20p	34/26p	N/A	N/A
PRU	20p	34/26p	N/A	N/A
Primary Academy	20p	26p	N/A	N/A
Secondary Academy	20p	34p	£65	£205
Incorporated colleges	20p	34p	£65	£205

Appendix D

West Berkshire Council Maintained Schools

Proposal to De-Delegate Formula Funding 2027-28

Education Functions - Accountancy, Audit and Pension Scheme Administration

1. Introduction

1.1 Under Section 251 (Section 251 budget guidance: 2026 to 2027 - GOV.UK) 1.6.4 the general duties part of ESG (that part relating to maintained schools only) ceased from September 2017. Local authorities are able to deduct funding from maintained schools' budgets (with the consent of maintained school members of the schools forum) in much the same way as for existing de-delegated items in order to fund these services.

Accountancy (Statutory Functions)
Description of Duties: Consolidation of school accounts into Council's year end statement of accounts. Overview of school budget submissions & budget monitoring reports. Monitoring of schools in financial difficulty/deficit. Monitoring adherence to Scheme for Financing Schools. Returns to Central Government – CFR, CFO grants return, S251 returns Administration of grants & other funding to maintained schools eg. PPG, budget allocations & adjustments. Budgeting and accounting functions relating to maintained schools (Sch 2, 74) The full-time equivalents below are reflective of 50% of the statutory finance functions charged to the Central Schools Block in relation to the financial management of the DSG. As well as the statutory portion of the School Accountancy Team.
Cost: £82,430
0.48 FTE Accountants; 0.56 FTE Senior Accountant; 0.17 FTE Finance Business Partner, 0.03 FTE Senior Finance Business Partner **Total FTE 1.24**
Pension Scheme Administration
Description of Duties: Administration of Teachers and Local Government pension schemes in relation to staff working in maintained schools: Amending and updating employee records in relation to pensions Responding to queries from employees in relation to pensions Completion of statutory monthly returns to Teachers Pensions and Local Government pension scheme, including service and pay calculations.

NOTE: the work is part of the broader payroll cycle and cannot be separated or distinguished in any part. Should this not be approved then consideration would need to be given to a review of SLA income charges to cover the cost of all payroll and pension activities for maintained schools to cover for resource and service costs.
Cost: £44,040
1.0 FTE Pensions Assistant
Internal Audit of Schools – Statutory Requirements
Description of Duties: Annual internal audit of maintained schools according to level of risk - circa 10 schools are audited per year. Each audit takes on average 7-10 days. The audit covers Governance; financial planning and management; financial policy, processes and records; benchmarking and value for money; school fund management, SFVS completion. We also carry out follow-up reviews for those schools that have a limited or no assurance audit report opinion. There is provision of time for adhoc advice to schools/issuing the Anti Fraud Advisory Bulletins and the investigation of any financial irregularities. We also provide guidance and monitor compliance with submitting the SFVS returns. We have also included an element of time for the planning and monitoring of the school visit programme, and liaising with Accountancy /governor support etc on queries when they arise.
Cost: £51,460
0.65 FTE Senior Auditor; 0.09 FTE Audit Manager

2. Proposed Cost of Delivery in 2027/28

2.1 The following table summarises the proposed cost of the service for 2027/28, compared to 2026/27.

3.

	2026/27 £	2027/28 Proposed £
Accountancy	60,670	82,430
Audit	56,306	51,460
Pension Scheme Admin	44,297	44,040
Total Cost	161,273	177,930
Less buyback income from Special, Nursery Schools and PRUs	4,036	5,444
Amount to be De-Delegated	**157,237**	**172,486**

Audit and pension de-delegation costs have reduced following the removal of support service recharges from the DSG. Accountancy costs would also have reduced as a result of this change;

however, overall costs have increased following a review of staff time apportionment to ensure charges accurately reflect the time spent managing the DSG and delivering statutory Schools Accountancy functions.

4. Method of charging in 2027/28

4.1 The total net cost of the service will be divided by the total number of pupils recorded in the October 2026 census to arrive at a per pupil amount for charging purposes. Using October 2025 census data, this would equate to £14.62 per pupil. Appendix A of the main report shows the indicative total amount per school.

4.2 Other Options which *may* be considered

1. The local authority offer a fully traded service (likely to increase the cost to individual schools).
2. Schools "pay as you go" either by employing/using own staff when needed or purchasing support from external providers (may include the local authority if still able to offer this service).
3. Local authority to consider an alternative (cheaper) service to offer.

Appendix E

West Berkshire Council Maintained Schools

Proposal to De-Delegate Formula Funding 2027-28

Statutory and Regulatory Duties – Health and Safety

1. Introduction

1.1 Under Section 251 (Section 251 budget guidance: 2026 to 2027 - GOV.UK) 1.6.4 the general duties part of ESG (that part relating to maintained schools only) ceased from September 2017. Local authorities are able to deduct funding from maintained schools' budgets (with the consent of maintained school members of the schools forum) in much the same way as for existing de-delegated items in order to fund these services. This includes compliance with duties under the Health and Safety at Work Act (paragraph 69 of Schedule 2 to the School and Early Years Finance (England) Regulations 2026)

1.2 The Council has an established, professional and well regarded Health and Safety Team that already supports West Berkshire schools.

2. Background and Legislative Context

2.1 The principal legislation in the United Kingdom for health and safety is the Health and Safety at Work etc. Act 1974, there is also a considerable amount of health and safety legislation under the Health and Safety at Work Etc Act 1974 including the Management of Health and Safety at Work Regulations etc.

2.2 The Management of Health and Safety at Work Regulations set out that every employer shall appoint one or more competent persons to assist him in undertaking the measures s/he needs to take to comply with the requirements imposed by the relevant statutory provisions.

2.3 The regulations state that the employer shall ensure that the number of competent persons appointed, the time available for them to fulfil their functions and the means at their disposal are adequate having regard to the size of the undertaking, the risks to which employees are exposed and the distribution of those risks throughout the organisation. It should be noted that the regulations do not suggest any limit or scope to the competent advice or how it should be delivered practically.

2.4 The regulations also state that where there is a competent person in the employer's employment, that person shall be appointed in preference to a competent person not in his employment.

2.5 The duties imposed by the health and safety at work Act 1974 and associated regulations apply to the Council as an employer and it would also apply to the Council in relation to Local Authority maintained schools as the Council is the employer.

2.6 In the case of Foundation and Voluntary Aided schools the Governors are the employer. In independent schools and Academies the Governors or the Academy Trust are the employers.

2.7 The Council also has the general "duty to educate", even where the Governors or an Academy Trust are the employer, there could be some limited involvement for the Council if a serious incident were to occur. See Appendix B for further information on the legal duty holders.

3. The Councils Health & Safety Support Service to Schools

3.1 The Council offers a health and safety support service to West Berkshire schools in line with the service level agreement offered to all schools included in the de-delegation system.

3.2 Following a decision to change the way the service operated in 2020/2021 all maintained schools have had the Level Two (Enhanced) service. This is a comprehensive health and safety support service and covers all aspects of health and safety management including necessary health and safety training, health and safety compliance and advice for schools.

3.3 As the Council is the employer and therefore a legal duty holder (not withstanding any delegated responsibilities to a schools, Head Teachers and Governors) in relation to health and safety, it makes sense to ensure an adequate and effective health and safety service is provided to Local Authority maintained schools and then a buy-back option offered to non-maintained schools.

4. Proposal

4.1 The schools health and safety service would be provided to all maintained schools, continuing from the previous year. This will meet the requirements of the employer under the Health and Safety at Work etc. Act 1974 and the Management of Health and Safety at Work Regulations and other related legislation.

4.2 Schools will pay a graduated fee based on pupil numbers. All maintained schools will need to agree to be part of this collective agreement to equitably fund the service.

4.3 A buy-back option would continue to be offered to other schools not funded from the schools block such as, Academies, Maintained Nursery Schools, Special schools and Independent schools. Income generated from buy-back services would be invested in the service or offset to reduce costs for the schools in the collective agreement.

Table 1 below shows the actual 26/27 and Budget 27/28 cost if all Local Authority maintained schools, Voluntary Controlled, Voluntary Aided and special schools agree to one equal service.

Table 1

	Band A 0-50	Band B 51 - 100	Band C 101 - 175	Band D 176 - 250	Band E 251 - 325	Band F 326 – 447	Band G 448+	Band H Secondary
26/27	**£972.23**	**£1,579.87**	**£1,944.46**	**£2,430.57**	**£3,159.74**	**£3,317.73**	**£7.42 per pupil**	**£7.42 per pupil**
27/28	**£972.23**	**£1,579.87**	**£1,944.46**	**£2,430.57**	**£3,159.74**	**£3,317.73**	**£7.42 per pupil**	**£7.42 per pupil**

4.4 There are no discounts based on federated schools. However, schools who operate on the same site would pay one fee based on a combined pupil total up to 447 pupils when it will be charged per pupil. Maintained nursery schools would pay Band A due to the part time nature of their pupils.

4.6 Table 2 below shows the cost of providing the enhanced service in 27/28:

Table 2	2027/28 Proposed £
Staffing Costs	125,800
Other Costs	16,340
Total Cost	142,140

De-delegated basic income @ £7.42 per pupil	-90,373
Remainder cost to be met by all Maintained Primary and Secondary Schools via a top up to support the delivery of the Health & Safety Service.	**51,767**

5. Recommendation

5.1 Schools consider the option set out above to maintain the current level of service.

6. Conclusion

6.1 The Council recognises that safety is important but needs to be approached creatively and should not be seen as simply another legal burden or bureaucratic chore. A planned approach to managing risk should be seen as an enabler, not just to prevent accidents and work related health problems for both staff and pupils but to build a culture of sensible risk management, linked to a curriculum where teaching young people can develop their capability to assess and manage risk.

6.2 The Council will continue to support sensible and pro-active health and safety management in schools by providing a supportive infrastructure and service to schools.

7. Appendices

7.1 Appendix F

Health and Safety
SLA 2026-27 (Nov25)

7.2 Appendix G

England and Wales	
School type	**Employer**
Community schools	**The local authority**
Community special schools	
Voluntary controlled schools	
Maintained nursery schools	
Pupil referral units	
Foundation schools	**The governing body**
Foundation special schools	
Voluntary aided schools	
Independent schools	**The governing body or proprietor**
England	
Academies and free schools	**The Academy Trust**

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Briefing Note – Dedicated Schools Grant: Reconciliation with Statutory Returns and Accounts

Produced for:	*Schools Forum*
Requested by:	Councillor Ross Mackinnon
Portfolio Member:	Councillor Iain Cottingham
Service Director:	Shannon Coleman-Slaughter
Date Prepared:	01/10/2026
Briefing Author:	Mollie McQuade & Hine Thompson

1 Purpose of the Briefing

1.1 To provide a reconciliation of the Dedicated Schools Grant (DSG) balances reported between 2019/20 and 2025/26 across the Section 251 Returns, DSG disclosures within the Statement of Accounts, Revenue Outturn (RO) Returns, and Section 151 DSG Assurance Returns, and to verify the accuracy and consistency of the reported opening balances, in-year movements, and closing balances for each financial year

1.2 The purpose of this briefing note is to provide a response to the following query raised by Councillor Mackinnon at Executive on the 22/06/2027

"Will the Executive publish a year-by-year DSG reconciliation statement from 2019/20 onwards showing the opening balance, in-year movement and closing balance as recorded in:

(a) Section 251 returns;

(b) The DSG note in the Statement of Accounts;

(c) Revenue Outturn returns; and

(d) S151 assurance returns,

and confirm whether all figures agree?"

2 Background

DSG Statutory Override

2.1 Since the 2020/21 financial year, legislation has allowed DSG deficits to be held in an unusable reserve, separating them from the authority's wider usable reserves.

2.2 This statutory accounting override did not apply to the 2019/20 financial year; therefore, any DSG deficit relating to 2019/20 was not eligible to be held in an unusable reserve in the 2019/20 Statement of Accounts. Prior to the implementation of the statutory override, traditional accounting treatment was applied.

Statutory Returns

2.3 The Dedicated Schools Grant (DSG) is reported through several statutory returns and financial statements, including the Section 251 returns, Revenue Outturn returns, the DSG note within the Statement of Accounts, and Section 151 assurance returns.

2.4 Section 251 is part of the Apprenticeships, Skills, Children and Learning Act 2009. Local authorities submit statements of planned and actual expenditure on education and children's social care.[1] In relation to the DSG, they provide a formal record of the school's budget position, including DSG allocations, in-year expenditure and year-end balances.

2.5 The DSG note to the accounts provides a reconciliation of the DSG position, showing the opening balance, in-year surplus or deficit, and closing balance. It explains how the cumulative DSG balance has moved during the financial year.

2.6 Local authorities are required by the Secretary of State, under section 168 of the Local Government Act 1972, to complete and return the Revenue Outturn (RO) return.[2] For the DSG, they provide the outturn position for school's budget funding and expenditure, including year-end balances. [3] The Revenue Outturn return does not detail cumulative DSG balances only the in-year surplus or deficit balance.

2.7 Local authorities have continuing responsibility for financial regularity in schools. The chief financial officer (CFO), known as the Section 151 officer of the local authority is responsible for making the necessary arrangements for local financial and management controls, under section 151 of the Local Government Act 1972.

2.8 Under these arrangements, the section 151 officer must ensure that the grant monies for the DSG are used for the purpose for which they are intended. They must confirm this to DfE by submitting a signed assurance statement that confirms the deployment of the DSG, along with a note to the accounts.[4] The guidance for 2025/26 has not yet been released at the time of writing this report.

[1] Paragraph 2.4 Section 251: 2025 to 2026 - GOV.UK
[2] Paragraph 2.6 General fund revenue account outturn: general guidance notes - GOV.UK
[3] Paragraph 2.6 General fund revenue account outturn: specific guidance notes - GOV.UK
[4] Paragraph 2.8 [Withdrawn] Dedicated schools grant assurance (DSG): guidance for local authorities for 2024 to 2025 - GOV.UK

3 Reconciliation

3.1 The reconciliation in Appendix A presents a comparison of the opening balance, in-year movement, and closing balance reported within each of the relevant returns and disclosures. The exercise is intended to verify the accuracy and consistency of the figures reported and to confirm whether the balances reconcile across all reporting requirements.

4 Implications and Impact

4.1 A review of the Section 251 Outturn Returns (Appendix A) identified presentation differences within Table 1.8.1a, the block-by-block reconciliation of in-year balances, for the years 2019/20 to 2024/25.

4.2 As Table 1.8.1a is a memorandum table for information only, there is no requirement to resubmit any returns. The differences are presentation-related only, have no financial impact, and have not affected funding allocations or decision-making. The matter is being reported to Schools Forum for information.

4.3 In the Statement of Accounts Statutory Override note there is a discrepancy between the 2020/21 closing balance and the 2021/22 opening balance. The balance was restated during the 2021/22 financial year, this is clearly shown in the 2021/22 Statement of Accounts.

4.4 There are discrepancies on the opening balances and in year balances for 2020/21. This is due to the change in accounting treatment of deficit balances and the introduction of the Statutory override. Some returns continued to reference prior year balances however these balances prior to 2020/21 could not be added into the statutory override.

5 Conclusion

5.1 The reconciliation has identified that, in prior years, DSG information reported in the Section 251 returns did not consistently align with other statutory returns and the Statement of accounts. These issues resulted from errors made in prior reporting periods.

5.2 It is important to note that the discrepancies identified do not alter the underlying DSG financial position reported through the Council's statutory financial statements and returns. Rather, the issue relates to the consistency and clarity of the information previously reported in some statutory reporting returns.

5.3 The Council acknowledges the need to ensure that future reports to Schools Forum are supported by clear reconciliations between the Statement of Accounts and any assurance statements submitted to the Department for Education. Going forward, the process for preparing DSG reporting will include additional review and reconciliation checks to ensure that information provided in the Statement of Accounts and other statutory returns is complete, consistent and clearly explained.

5.4 The Finance Team have strengthened the DSG reporting process going forward to ensure that all statutory returns and the Statements of Accounts are transparent, accurate and aligned with the statutory reporting framework. All submissions will be supported by appropriate reconciliation checks, retained working papers and final submission documents to provide a clear audit trail.

6 Appendix A

		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
		£m	£m	£m	£m	£m	£m	£m
Section 251 Outturn	Opening Balance	0.10	1.69	1.46	2.97	4.76	9.45	16.13
	In Year Movement DSG rec table	5.11	0.12	1.63	1.70	4.52	8.31	8.77
	In Year Movement (difference between opening/closing balances)	1.59	-0.23	1.50	1.80	4.69	6.68	8.77
	Closing Balance	1.69	1.46	2.97	4.76	9.45	16.13	24.90
Statement of Accounts: Deployment of DSG	Opening Balance	-0.10	-1.69	-1.46	-2.97	4.76	9.45	16.13
	In Year Movement			-1.50	-1.80	4.69	6.68	8.77
	Closing Balance	-1.69	-1.46	-2.97	-4.76	9.45	16.13	24.90
Statement of Accounts: Statutory Override	Opening Balance		0.00	-1.46	-2.97	-4.76	-9.45	-16.13
	In Year Movement		1.46	-1.50	-1.80	-4.69	-6.68	-8.77
	Closing Balance		1.46	-2.97	-4.76	-9.45	-16.13	-24.90
Revenue Outturn (RO) return	Opening Balance							
	In Year Movement		-1.46	-1.50	-1.80	-4.69	-6.68	-8.77
	Closing Balance							
Section 151 DSG Assurance return Deployment of DSG	Opening Balance	0.10	1.69	1.46	2.97	4.76	9.45	
	In Year Movement				1.80	4.69	6.68	
	Closing Balance	1.69	1.46	2.97	4.76	9.45	16.13	

Table 1

Cells shaded grey indicate instances where a balance was not required to be reported in the relevant return.

Cells shaded pink indicates returns that are not yet due.

Cells shaded yellow indicate discrepancies discussed in paragraph 4.1.

Cells shaded orange indicate discrepancies discussed in paragraph 4.2.

Cells shaded blue indicate discrepancies discussed in paragraph 4.3.

Early Years Budget in Year position 2026/27

Report being considered by: Schools' Forum

Date of Meeting: 12th October 2026

Report Author: Mollie McQuade & Kirstie Hanson

Item for: Discussion/Comment **By:** All Forum Members

1. Purpose of the Report

1.1 An overview of the in year position of the Early Years Block.

2. Recommendation

2.1 This report is for information only. There are no recommendations.

Is the Schools' Forum required to make a decision as part of this report or subsequent versions due to be considered later in the meeting cycle?	
Yes: ☐	No: ☒

3. Introduction and Background

3.1 The Early Years Block funds the delivery of free early education and childcare entitlements for you children aged 9 months to 4 years. In 2026/27 local authorities are required to pass through 97% of Early Years Block funding to providers.

3.2 At quarter one the forecast position of the Early Years Block was a surplus of £0.7m with forecast income of £33.5m and forecast expenditure of £32.8m. The net position against budget is £0.2m favourable.

	Budget	Q1 Forecast	Variance
Income	(£32.6m)	(£33.5m)	(£1.0m)
Expenditure	£32.1m	£32.8m	£0.8m
Net	**(£0.5m)**	**(£0.7m)**	**(£0.2m)**
2025/26 DfE adjustment (Confirmed after Q1)		£0.6m	
Adjusted Net	**(£0.5m)**	**(£0.1m)**	**£0.4m**

Key: () means income or surplus

3.3 The forecast was calculated based on the summer term uptake for all funding streams and adjusted based on prior year trends.

3.4 For the 25/26 year end income adjustment, West Berkshire Council forecast an increase in income of £0.4m based on uptake data provided.

3.5 In July 2026, after quarter one had closed the Department for Education confirmed the 25/26 income adjustment was a reduction of £0.2m. This has resulted in a £0.6m reduction to the 26/27 Early Years Block position. This will not financially impact providers.

3.6 This adjustment brings the 26/27 Early Years Block position to a surplus of £0.1m

3.7 For 2026/27 the Department for Education has changed the calculation used to fund local authorities. Local authority allocations for all funding streams will now be calculated using a weighted average of each of the termly census part-time equivalents (PTEs). This new methodology will see revised allocation statements throughout the financial year with a smaller post year end adjustment.

4. Conclusion

4.1 The quarter one forecast position is a surplus of £0.7m, however following the DfE reduction in income the adjusted position is a surplus of £0.1m

5. Appendices

5.1 None

Vulnerable Children's Grant Annual Report 2025/26

Report being considered by:	Schools' Forum
Date of Meeting:	12 October 2026
Report Author:	Melissa Perry, Interim Lead for Inclusion
Item for:	Discussion/Comment **By** All Forum Members

1. Purpose of the Report

1.1 This report provides Schools' Forum with:

- An update on the use and impact of the Vulnerable Children's Grant (VCG) during 2025/26.
- An overview of the revised Early Support & Intervention Funding (ESIF) model approved by the SEND Improvement Board in July 2026.
- The rationale for consolidating multiple funding streams into a single framework.
- The anticipated benefits for schools, children and young people and the wider SEND and Inclusion system.
- The potential future direction of inclusion funding arrangements from 2027/28.

2. Recommendations

2.1 Schools' Forum is asked to:

- Note the impact of Vulnerable Children's Grant funding during 2025/26.
- Note the School's Forum approval for the ESIF for 2026/27
- Note the approval by the SEND Improvement Board in July 2026 of the revised ESIF model with immediate effect
- Note the strengthened governance, accountability and decision-making arrangements introduced through ESIF.
- Receive future impact, expenditure and outcome monitoring reports through established governance arrangements.
- Note the potential future considerations of ESIF from 2027/28, including exploration of delegating Band 1 and Band 2 inclusion funding directly to schools in support of the Inclusion Strategy, subject to further evaluation, consultation and financial modelling.

Is the Schools' Forum required to make a decision as part of this report or subsequent versions due to be considered later in the meeting cycle?	
Yes: ☐	No: ☒

3. Executive Summary

3.1 In July 2026, the SEND Improvement Board approved a revised Early Support & Intervention Funding (ESIF) model to strengthen equity, transparency and effectiveness across early intervention funding arrangements. The revised model consolidates a number of established funding streams into a single pathway, introducing clear threshold criteria, strengthened governance arrangements, multi-agency decision-making and enhanced monitoring of outcomes and impact.

3.2 The revised arrangements build upon the success of the Vulnerable Children's Grant (VCG), which has supported inclusion, attendance, emotional wellbeing and exclusion prevention across West Berkshire schools. During 2025/26, 38 applications were received, with the available categorised data indicating that Social, Emotional and Mental Health (SEMH) was the most frequently recorded primary need. A total of £83,901 was allocated from an available budget of £179,400. Outcome status was supplied for 16 of the 38 applications; the remaining records require reconciliation before final publication.

3.3 The combined ESIF model for 2026/27 provides a more consistent, transparent and equitable approach to the allocation of early intervention funding and supports the objectives of both the SEND Improvement Programme and the developing Inclusion Strategy.

3.4 The report also highlights a potential future development of the ESIF model from 2027/28. Subject to evaluation, consultation and financial modelling, consideration is being given to delegating ESIF Band 1 and Band 2 funding directly to schools or via clusters to manage early intervention through this model, remain as is or top-slice for the PEX aversion fund which requires a more reactive approach. We would like to support schools to respond more flexibly to emerging inclusion needs, reduce unnecessary applications and minimise delays in accessing support. Funding linked to permanent exclusion prevention and placement sustainability remains under consideration and no decisions have yet been taken regarding future arrangements.

Issue Identification

3.5 The Vulnerable Children's Grant (VCG) was established to provide short-term funding for pupils facing significant barriers to learning, attendance, engagement and inclusion where schools experience unexpected additional costs associated with SEND, SEMH, medical needs or transition arrangements. The fund was designed to:

- Prevent exclusion and placement breakdown.
- Support attendance and reintegration.
- Reduce escalation to specialist provision.
- Enable schools to respond rapidly to emerging needs.
- Promote inclusion within mainstream settings.

3.6 Evaluation of the grant has consistently demonstrated positive outcomes for pupils and schools, with schools reporting improvements in attendance, engagement, emotional regulation, relationships, access to learning and successful reintegration into education. Approximately 90% of supported pupils were reported as making either "some" or "a lot" of progress following intervention.

3.7 Whilst the impact of the funding has been positive, review activity undertaken through the SEND Improvement Programme identified a number of challenges across early intervention funding arrangements, including:

- Multiple access routes.
- Variable thresholds.
- Inconsistent decision-making.
- Duplication across services.
- Limited strategic oversight of expenditure and impact.

3.8 The SEND Improvement Board therefore approved further proposals in July 2026 to immediately strengthen the single Early Support & Intervention Funding framework (as approved by School's Forum for 2026/27) designed to improve consistency, transparency and effectiveness across the system for the remainder of the financial year.

Figure 1: Development of 2026/27 Early Intervention Funding

Established funding stream	Revised pathway
Vulnerable Children's Grant	**Single ESIF Framework**
Therapeutic Thinking Fund	
Autism Limited Fund	
EBSA Support Fund	

4. Vulnerable Children's Grant Performance 2025/26

4.1 Activity Summary

During 2025/26:

- 38 applications were received.
- Applications were submitted by both primary and secondary schools.
- Within the 14 applications for which a primary need category was supplied, SEMH was the most frequently recorded need.
- Funding was predominantly requested to support attendance, prevent exclusion and maintain educational placements.

Table 1: Application Outcomes

Outcome	Number	Share of recorded outcomes
Approved	11	69%
Pending	3	19%
Refused	2	12%
Applications with recorded outcome	**16**	**100%**
Outcome not supplied / to be reconciled	22	—
Total applications received	**38**	—

4.2 Profile of Need

Table 2: Primary Area of Need

Primary area of need	Number
SEMH	11

Learning	2
Medical	1
Applications with need category supplied	**14**
Need category not supplied / to be reconciled	24
Total applications received	**38**

The predominance of SEMH requests reflects increasing pressures associated with emotional wellbeing, behaviour, attendance and inclusion across mainstream schools.

4.3 Phase Distribution

Table 3: Applications by Key Stage

Phase	Number
Foundation	1
Key Stage 1	13
Key Stage 2	7
Key Stage 3	7
Key Stage 4	6
Applications with phase supplied	**34**
Phase not supplied / to be reconciled	4
Total applications received	**38**

Applications are concentrated within Key Stages 1 to 3, highlighting the importance of early intervention before difficulties become entrenched.

4.4 Reasons for Application

Applications were commonly linked to sudden changes in need, transition issues and emerging risks to attendance, engagement and inclusion.

4.5 Financial Position

Table 5: Financial Position

Measure	Value	Share
Total budget available	£179,400	100%
Funding allocated	£83,901	47%
Budget remaining	**£95,499**	**53%**

The budget position reflects the transition from traditional VCG arrangements towards implementation of the wider ESIF model.

5. Approval of the Revised ESIF Model

5.1 In July 2026, the SEND Improvement Board approved a revised and strengthened integrated ESIF model that consolidates multiple funding streams into a single coherent framework.

Table 6: Funding Streams Integrated Within ESIF

Existing funding stream	Position in revised model
Vulnerable Children's Grant (VCG)	129400
Therapeutic Thinking Support Fund	50000
Autism Limited Fund	52690
Emotionally Based School Avoidance (EBSA) Fund	43950
Combined annual funding	**£276,040.00**

6. Rationale for Change

6.1 The revised model was approved by School's Forum for 2026/27 to address identified inconsistencies and create a more efficient and equitable funding system.

Table 7: Existing Arrangements Compared with ESIF

Existing arrangements	ESIF model
Multiple funding routes	Single application pathway
Variable thresholds	Defined threshold framework
Different decision-makers	Multi-agency panel
Inconsistent decision-making	Scoring matrix and moderation
Limited oversight	Structured governance and reporting
Fragmented monitoring	Standardised outcome monitoring
Multiple datasets	Centralised oversight and analysis

7. Key Changes Approved by the SEND Improvement Board in July 2026

Table 8: Approved Changes and Intended Benefits

Change	Intended benefit
Single referral route	Simplified access and reduced duplication
Defined threshold framework	Improved consistency and transparency
Funding bands	Better alignment between need and funding
Group applications	Earlier preventative intervention
Exclusion prevention route	Timely intervention for high-risk pupils
Multi-agency panel	Improved accountability and consistency
Scoring matrix	Transparent decision-making
Appeals process	Stronger governance
Impact monitoring framework	Improved evidence of effectiveness

Table 9: Current ESIF Funding Bands

Funding band	Maximum allocation
Band 1	Up to £3,000
Band 2	Up to £5,000

7.1 Governance and Accountability

The revised ESIF model introduces significantly strengthened governance and quality assurance arrangements, including:

- Standardised application processes.
- Formal scoring and moderation arrangements.
- Recorded decision-making rationale.
- Mid-point review and monitoring processes.
- End-point impact evaluations.
- Appeals arrangements.
- Annual audits.
- Monitoring of equity across schools.
- Regular reporting through SEND governance arrangements.

Governance Structure

School Application

↓

ESIF Panel

↓

Service Lead

↓

SEN Improvement Board

↓

Schools' Forum

7.2 Anticipated Impact

The SEND Improvement Board concluded that the revised ESIF model will:

- Improve equity of access across all schools.
- Strengthen early intervention.
- Support attendance and inclusion.
- Reduce the risk of suspension and exclusion.
- Improve transparency and accountability.
- Reduce duplication across education services.
- Improve value for money.
- Ensure resources are targeted towards children and young people with the greatest need.

8. Future Development of ESIF (2027/28)

8.1 As part of the ongoing development of the West Berkshire Inclusion Strategy and SEND Improvement Programme, consideration is being given to the future evolution of ESIF from 2027/28.

8.2 Whilst no decisions have been taken, officers are exploring whether Band 1 and Band 2 ESIF funding could be delegated directly to schools through an agreed and transparent methodology. This would represent a move from an application-based funding model towards a more devolved approach to inclusion funding, placing greater responsibility and flexibility directly with schools.

8.3 This approach would support key objectives of the Inclusion Strategy, including:

- Strengthening mainstream inclusion.
- Promoting earlier intervention.
- Reducing bureaucracy.

- Reducing drift and delay in accessing support.
- Supporting preventative action.
- Enabling schools to respond more strategically to local need.
- Increasing ownership and accountability for inclusion outcomes.

8.4 The intention would be to provide schools with greater autonomy to deploy inclusion funding according to local priorities whilst retaining clear expectations regarding impact and outcomes.

8.5 It is recognised that some elements of ESIF may require continued central oversight. In particular, funding linked to permanent exclusion prevention, rapid intervention and placement sustainability may not be appropriate for full delegation. The future position of these funding streams remains under consideration and has not yet been determined.

8.6 Any future proposals will be informed by:

- Evaluation of ESIF outcomes during 2026/27.
- Financial modelling and affordability assessments.
- Analysis of attendance, exclusion and inclusion outcomes.
- Consultation with schools and stakeholders.
- Alignment with the Inclusion Strategy and SEND Improvement Programme.
- Ongoing oversight through established governance arrangements.

8.7 In addition to the exploration of delegating Band 1 and Band 2 funding directly to schools, consideration is also being given to whether funding could be distributed at a locality or cluster level to support earlier intervention, collaborative practice and inclusive provision across groups of schools operating within a shared framework. A cluster-based approach could enable schools to respond collectively to emerging needs, share resources and expertise, and strengthen local inclusion capacity whilst maintaining accountability through agreed governance arrangements. This would be aligned to the objectives of the Inclusion Strategy and the principle of intervening at the earliest possible stage to prevent escalation of need.

8.8 Alongside these options, officers are also considering whether a proportion of the funding could be top-sliced and retained centrally to enable a rapid response mechanism for children and young people at immediate risk of permanent exclusion, placement breakdown or significant attendance concerns. This could provide greater flexibility to deploy support swiftly where urgent intervention is required. Alternative approaches to the use of this funding are also being explored as part of ongoing policy development.

8.9 It is important to note that no decisions have been taken regarding future arrangements. Consideration will also be given to maintaining the current ESIF model without further structural changes, should evaluation demonstrate that existing arrangements are delivering the desired outcomes. Discussions with schools and stakeholders will continue throughout 2026/27 to assess the relative benefits, risks and affordability of the various options before any recommendations are brought forward through the appropriate governance process.

8.10 Should proposals be developed, they will be presented to Schools' Forum and the appropriate governance boards as part of future planning discussions.

9. Implications

9.1 Financial Implications

The revised ESIF model consolidates available early intervention funding into a single budget of £276,000.40, providing improved transparency, oversight and accountability for expenditure and outcomes. Future proposals regarding delegation would be subject to detailed financial modelling and consultation.

9.2 Legal Implications

The revised arrangements support the Local Authority's statutory responsibilities relating to SEND, inclusion, attendance and exclusion prevention. Any future delegated funding arrangements would continue to operate within these statutory frameworks.

9.3 Equality Implications

The revised ESIF model is intended to improve consistency, transparency and equity of access to support. Future delegation of funding may further improve access to early intervention by reducing delays in accessing support.

9.4 Strategic and Operational Risks

The model seeks to mitigate risks associated with exclusion, attendance concerns, placement instability and increasing demand on specialist provision through earlier, targeted intervention.

Any future delegated funding model would require appropriate accountability and monitoring arrangements to ensure resources continue to be directed towards children and young people with the greatest levels of need.

10. Conclusion

10.1 The Vulnerable Children's Grant has demonstrated a positive impact in supporting inclusion, attendance and educational stability for vulnerable children and young people. Schools continue to report positive outcomes and significant progress for pupils receiving support.

10.2 The SEND Improvement Board has therefore approved a revised ESIF framework which builds on these strengths whilst introducing greater consistency, transparency, governance and accountability across early intervention funding arrangements.

10.3 The revised model is expected to improve equity of access, strengthen early intervention, reduce exclusion risk and provide greater assurance that resources are directed towards children and young people with the highest levels of need whilst delivering measurable impact and value for money.

10.4 Looking ahead, the ESIF framework also provides an opportunity to explore a more school-led approach to inclusion funding. Subject to further evaluation and consultation, this could support greater flexibility, reduce administrative burden and further embed the principles of the West Berkshire Inclusion Strategy, whilst maintaining appropriate oversight of funding linked to exclusion prevention and placement sustainability.

11. Appendices

NONE

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Education Budget Monitoring Q1

Report being considered by: Schools' Forum

Date of Meeting: 12th October 2026

Report Author: Mollie McQuade

Item for: Discussion/Comment **By:** All Forum Members

1. Purpose of the Report

1.1 To provide an overview of the Education budget forecast reported for Quarter 1.

2. Recommendation

2.1 No decision to be made, no recommendation.

Is the Schools' Forum required to make a decision as part of this report or subsequent versions due to be considered later in the meeting cycle?	
Yes: ☐	No: ☒

3. Introduction and Background

3.1 The Q1 Education forecast shows net expenditure of £11.27m, resulting in an adverse variance of £1.8m against budget.

Net			
	2026/27 Budget **£m**	**Current Quarter Forecast** **£m**	**Variance to Budget** **£m**
Home To School Transport	5.43	5.72	0.29
Disabled Children	0.07	0.07	-
Mental Health & Behaviour Support Services	1.17	1.35	0.18
School Improvement & SEN services	2.23	3.00	0.77
Early Years Provision	0.09	(0.00)	(0.09)
Management & Strategy	0.67	1.15	0.48
Trading Services	(0.18)	(0.01)	0.17
Total	**9.47**	**11.27**	**1.80**

Table 1 Key:( ) Surplus or Income

3.2 Home to School Transport adverse variance of +£0.3m, primarily driven by an increase in Special Education Home to Schools transport costs.

3.3 School Improvements and SEN Services adverse variance +£0.8m: Broken down by i) Special Needs Assessment Team +£0.1m due to use of agency over and above planned establishment ii) +£0.4m School Improvement Team and Special Needs Assessment team as a result of investment in the local outcomes framework, and iii) Elective Home Education +£0.1m, salary transfer from DSG.

3.4 Management and Strategy adverse variance of +£0.5m, driven primarily by a capital salaries recharge reduction, based on a reassessment of allowable capital recharging in the team.

3.5 Traded Services adverse variance of +£0.2, +£0.1 due to the cessation of the Education Psychology buy back service and Emotional Health Academy buy back service. As well as +£0.1 due to a reduction in school Improvement buy-in from Schools.

4. Conclusion

4.1 At Q1 the Education service is forecasting a total adverse variance of £1.8m.The variance is primarily driven by increased SEN transport costs, investment in School Improvement and SEN services, reduced capital salary recharges, and lower traded service income.

5. Appendices

5.1 None

DSG Budget Monitoring Q1

Report being considered by: Schools' Forum

Date of Meeting: 12th October 2026

Report Author: Mollie McQuade

Item for: Discussion/Comment **By:** All Forum Members

1. Purpose of the Report

1.1 To provide an overview of the Dedicated Schools Grant (DSG) budget forecast reported for Quarter 1.

2. Recommendation

2.1 No decision to be made, no recommendation.

Is the Schools' Forum required to make a decision as part of this report or subsequent versions due to be considered later in the meeting cycle?	
Yes: ☐	No: ☒

3. Introduction and Background

3.1 The Q1 DSG forecast shows a deficit of £13.55m, resulting in a favourable variance of £2.63m against budget.

Gross Expenditure			
	2026/27 Budget £	**Current Quarter Forecast** £	**Variance to Budget** £
Schools Block	74.86	75.32	0.47
Central School Services Block	1.19	1.20	0.00
Early Years Block	32.05	32.81	0.76
High Needs Block	45.66	43.62	(2.04)
Other Grants	9.83	10.34	0.51
Dedicated Schools Grant	-	-	-
Total	**163.59**	**163.29**	**(0.30)**

Gross Income			
	2026/27 Budget £	Current Quarter Forecast £	Variance to Budget £
Schools Block	(0.01)	(0.30)	(0.29)
Central School Services Block	(0.03)	(0.11)	(0.09)
Early Years Block	-	(0.00)	(0.00)
High Needs Block	(0.06)	(0.08)	(0.02)
Other Grants	(9.83)	(10.34)	(0.51)
Dedicated Schools Grant	(137.48)	(138.91)	(1.42)
Total	**(147.40)**	**(149.74)**	**(2.33)**

Net			
	2026/27 Budget £	Current Quarter Forecast £	Variance to Budget £
Schools Block	74.85	75.03	0.18
Central School Services Block	1.17	1.09	(0.08)
Early Years Block	32.05	32.81	0.76
High Needs Block	45.60	43.54	(2.06)
Other Grants	-	-	-
Dedicated Schools Grant	(137.48)	(138.91)	(1.42)
Total	**16.18**	**13.55**	**(2.63)**

Key:( ) Surplus or Income

3.2 The Q1 DSG position is favourable compared with budget, however, the overall position still shows a significant deficit of £13.6m

3.3 Key variances include +£1.3m adverse on top-up funding driven by increased EHCP bandings and an estimated EHCP volume increase of 8%. The forecast top-up funding for mainstream schools is £15.8m and £8.6m for special schools and resource units.

3.4 Independent Non-Maintained Special School (INMSS) placements remain the most significant financial risk. Despite a favourable variance of -£2.7m compared to budget, this continues to be a significant area of expenditure with a total forecast of £11.3m. With ongoing uncertainty around provider fee increases there is risk of additional cost pressures during the remainder of the financial year.

3.5 The Early Years Block was forecast at a surplus of £0.8m. Early years expenditure is forecast with +£0.7m adverse variance to budget. However, this will be offset by an increase in the DSG income allocation.

3.6 However, since the Q1 forecast was completed the 2025/26 year-end income adjustment was confirmed by the Department for Education as a £0.2m reduction, rather than the £0.4m increase forecast by West Berkshire Council. This will reduce the 2026/27 Early Years Block position by £0.6m to a £0.1m surplus, with no financial impact on providers.

3.7 Support Service Recharges (SSRs) of £0.4m had been budgeted for 2026/27 but these have now been removed in line with DfE guidance on allowable cost apportionment. Going forward only specific, directly attributable costs relating to DSG management will be recharged, in accordance with the guidance.

4. Conclusion

4.1 The Q1 DSG forecast remains significantly in deficit at £13.5m, despite a favourable variance of £2.6m against budget. Increased top-up funding and the continuing cost and uncertainty of Independent Non-Maintained Special School placements remain the principal financial pressures, while the revised year-end income adjustment reduces the 2026/27 Early Years Block position to a £0.1m surplus. These areas will require continued monitoring throughout the remainder of the financial year.

5. Appendices

5.1 None

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Deficit Schools 2026/27

Report being considered by:	Schools' Forum		
Date of Meeting:	12 October		
Report Author:	Mollie McQuade/Kirsty Bray		
Item for:	Discussion/Comment	**B**	All Maintained Schools Representatives

1. Purpose of the Report

1.1 This report provides Schools Forum with an update on the maintained schools operating with an expected deficit budget during 2026/27 and highlights the factors contributing to financial pressures and recovery success.

2. Recommendation

2.1 There are no recommendations arising from this report. The report is provided for information and discussion by Schools Forum members.

Is the Schools' Forum required to make a decision as part of this report or subsequent versions due to be considered later in the meeting cycle?	
Yes: ☐	No: ☒

3. Introduction and Background

3.1 Schools may operate with a licensed deficit budget where they meet the conditions set out in the Scheme for Financing Schools. A licensed deficit is intended to be a temporary position and schools are normally expected to return to at least a balanced position within three years.

3.2 Where the conditions of a licensed deficit are not met, the Council may issue a Notice of Concern and, ultimately, consider removal of delegated financial powers.

3.3 In addition to approved licensed deficits, schools may occasionally move into an unplanned deficit position during the year due to unforeseen financial pressures. In such circumstances schools are expected to work with the Local Authority to develop and implement a recovery plan.

3.4 The conditions of a licensed deficit are set out in para 7.9 of the Scheme for Financing Schools.

4. Deficit Schools Position

4.1 For 2025/26:

(1) 13 schools submitted deficit budgets with a combined value of £1.29m.

(2) A further two schools reported unplanned deficits during the year.

(3) The final year-end deficit position was £1.39m.

4.2 For 2026/27:

(1) 17 schools have submitted deficit budgets.

(2) The combined value of these deficits is £1.74m.

4.3 The number of schools operating in deficit, together with the overall value of deficits, continues to increase year-on-year. A summary of individual school deficits is provided in Appendix.

5. Key Drivers of School Deficits

Whilst the circumstances of individual schools vary, a number of common themes continue to emerge.

5.1 Falling Pupil Numbers

Falling rolls reduce pupil-led funding and can place significant pressure on school budgets, particularly in smaller schools where staffing and premises costs are less flexible. Common challenges include:

- Reduced pupil numbers and associated funding.
- Difficulties maintaining financially viable class structures.
- Delays in adapting staffing structures or Published Admission Numbers (PAN) to changing demand.
- Delays in reviewing class structures and introducing mixed-age classes where pupil numbers may no longer support separate year groups.

5.2 Special Educational Needs and Disabilities (“SEND”) Pressures

Schools are increasingly supporting pupils with more complex needs. Financial pressures can arise from:

- Delays in securing Education, Health and Care Plans (“EHCP”).
- Delays in receiving associated funding.
- Additional support costs exceeding available funding.

5.3 Cost Pressures

Schools continue to face significant inflationary pressures, including:

- Staff pay awards.
- Premises costs including energy and maintenance costs.
- Catering costs and pressures associated with Universal Infant Free School Meals.

5.4 Reduced Income

Some schools have experienced reductions in income from activities such as wraparound care and other traded services. In many cases, expenditure has increased at a greater rate than funding and other income sources, creating further budget pressures.

6. Factors Affecting Deficit Recovery

Data and experience indicates that schools experiencing prolonged deficits often face one or more of the following challenges.

6.1 Budget Management

- Limited ownership of the budget across Headteachers, Senior Leadership Teams and Governors.
- Insufficient monitoring and challenge of financial performance.
- Delayed action when budget variances arise.
- Weak expenditure controls, failure to prioritise necessary expenditure
- Inadequate long-term financial planning and forecasting.
- Slow reaction to reduction in pupil numbers, leading to potential PAN reduction, class size realignment and organisational structure.
- Delayed budget approval.

6.2 Staffing Costs

As staffing typically represents the largest area of school expenditure, decisions relating to workforce planning have a significant impact on financial sustainability. Common issues include:

- Replacing staff without reviewing organisational need.
- High staffing structures relative to pupil numbers.
- Reliance on agency staff, overtime or temporary staffing arrangements.
- Recruitment and retention pressures.

6.3 Governance and Decision Making

Financial recovery can be delayed where:

- Budgets are not approved in a timely manner.
- Difficult decisions are postponed.
- Support from the Local Authority or HR services is not sought at an early stage.
- Emerging deficits are not addressed promptly.

6.4 Financial Capacity

Effective financial management relies on sufficient business management capacity. Risks can arise where:

- Finance staff have insufficient time to undertake the role effectively.
- Financial expertise is limited.
- Financial management responsibilities are combined with extensive administrative duties.

7. Characteristics of Financially Sustainable Schools

Schools that are financially sustainable typically demonstrate the following characteristics:

- Strong leadership and governor oversight.
- Clear ownership of financial performance.
- Regular and robust budget monitoring.
- Timely decision making.
- Effective staffing reviews and workforce planning.
- Strong expenditure control.
- Realistic medium-term financial planning.
- Early engagement with Local Authority and HR support services.
- Willingness to take corrective action as soon as financial concerns emerge.
- Engagement with Education Place Planning in terms of pupil forecasts.

Experience shows that early intervention and proactive financial management significantly improve the likelihood of successful recovery.

8. Consultation and engagement

8.1 s151 Officer and Service Director for Education.

9. Conclusion

9.1 The financial position of schools remains challenging, with both the number of schools in deficit and the total value of deficits continuing to increase.

The principal factors driving deficits remain falling pupil numbers, rising costs, SEND pressures and wider financial sustainability challenges.

Strong governance, robust financial management and early intervention remain the key factors in supporting schools to return to a balanced financial position and achieve long-term sustainability.

10. Appendices

10.1 Appendix A - List of deficit schools

Appendix A

School	Total number of years expected to be in deficit	Deficit as % of School Budget Share (should be <5%)	2025/26 Actual Yr End Bal MSB	2026/27 Budget Yr End Bal MSB	2027/28 Budget Yr End Bal MSB	2028/29 Budget Yr End Bal MSB	2029/30 Budget Yr End Bal MSB	2030/31 Budget Yr End Bal MSB	RAG#
Bradfield C.E. Primary School	2	2.61	£1,850	-£23,510	£16,732	£22,302	n/a	n/a	G
Brightwalton C.E. Aided Primary School	>5	10.14	-£24,955	-£65,610	-£124,727	-£207,731	-£310,005	-£411,527	R
Bucklebury C.E. Primary School	5	5.68	-£39,927	-£36,860	-£1,329	-£4,113	£10,461	£17,930	G
Chieveley Primary School	4	9.77	-£64,877	-£94,790	-£68,238	£7,838	£51,562	£86,939	G
Hermitage Primary School	6	9.37	-£190,568	-£101,935	-£30,385	£28,223	£58,293	£75,265	A
Kennet Valley Primary School	>5	4.93	-£30,520	-£58,910	-£245,140	-£350,930	-£649,530	£0	R
Pangbourne Primary School	6	17.45	-£111,160	-£130,590	-£29,172	£27,720	£59,444	£102,375	G
Purley CofE Primary School	>5	12.82	-£24,456	-£75,104	-£91,048	-£181,945	-£318,803	-£513,349	R
St Finian's Catholic Primary School	6	5.60	-£62,950	-£43,450	£17,415	£54,600	£40,545	£19,760	G
St Joseph's Catholic Primary School	9	12.29	-£175,149	-£155,186	-£94,390	-£18,531	£20,817	£7,035	A
St Paul's Catholic Primary School	3	5.04	£190	-£75,630	-£42,466	£90,427	£84,829	£80,366	G
Spurcroft Primary School	11	6.00	-£130,210	-£123,620	-£87,966	-£44,003	-£4,953	£57,980	A
Burghfield Common Federation	6	5.92	-£156,150	-£116,850	-£62,734	-£32,458	-£15,933	£6,663	G
The Kite Primary Federation	>5	30.94	-£260,930	-£339,325	-£281,961	-£188,242	-£104,187	-£1,458	R
The Winchcombe School	3	4.02	£5,477	-£94,140	-£52,789	£59,780	£95,364	£121,850	G
Theale C.E. Primary School	5	2.43	-£101,947	-£41,755	£5,312	£13,273	£17,326	£22,287	G
Westwood Farm Infant School & Westwood Farm Junior School	>5	6.88	£24,120	-£158,670	-£419,143	-£745,095	-£1,151,661	-£1,566,638	R

* Budget not approved by Interim Executive Board
# RAG

R Showing no recovery

A Showing recovery in the coming 5 years

G Showing recovery within coming 3 years

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Schools Forum Work Programme 2026/27

	Item	Heads Funding Group Deadline	Heads Funding Group	Schools Forum Deadline	Schools Forum Meeting	Action required	Author and role
Term 2	School Funding Formula 2027/28	04/11/2026	11/11/2026	01/12/2026	07/12/2026	Decision	Mollie McQuade *(Finance Business Partner for Education DSG)*
	Budgets for Additional Funds 2027/28	04/11/2026	11/11/2026	01/12/2026	07/12/2026	Decision	Mollie McQuade
	Provisional DSG Funding Settlement Overview 2026/27	04/11/2026	11/11/2026	01/12/2026	07/12/2026	Discussion/Comment	Mollie McQuade
	Draft Central Schools Block Budget 2027/28	04/11/2026	11/11/2026	01/12/2026	07/12/2026	Discussion/Comment	Mollie McQuade
	High Needs Block Budget Proposals 2027/28	04/11/2026	11/11/2026	01/12/2026	07/12/2026	Discussion/Comment	Mollie McQuade/Emma Ferrey
	Final De-delegations 2027/28	04/11/2026	11/11/2026	01/12/2026	07/12/2026	Decision	Mollie McQuade
Term 3	Work Programme 2027/28			12/01/2027	18/01/2027	Decision	Jessica Bailiss
	Early Years Funding Rates to Providers and 2027/28 Early Years Budget	16/12/2027	06/01/2027	12/01/2027	18/01/2027	Decision	Mollie McQuade/Kirstie Hanson
	Central School Block Budget Proposals 2027/28	16/12/2027	06/01/2027	12/01/2027	18/01/2027	Decision	Mollie McQuade
	Final DSG Funding Settlement Overview 2027/28	16/12/2027	06/01/2027	12/01/2027	18/01/2027	Discussion/Comment	Mollie McQuade
	Final School Funding 2027/28	16/12/2027	06/01/2027	12/01/2027	18/01/2027	Discussion/Comment	Mollie McQuade
	Growth Fund Applications 2026/27	16/12/2027	06/01/2027	12/01/2027	18/01/2027	Discussion/Comment	Mollie McQuade
	High Needs Block Budget 2027/28	16/12/2027	06/01/2027	12/01/2027	18/01/2027	Discussion/Comment	Mollie McQuade/Emma Ferrey
	Education Budget Monitoring - Quarter 2			12/01/2027	18/01/2027	Discussion/Comment	Mollie McQuade/Ashley Milum
	DSG Monitoring 2026/27 - Quarter 3			12/01/2027	18/01/2027	Discussion/Comment	Mollie McQuade/Ashley Milum
	Deficit Schools	16/12/2027	06/01/2027	12/01/2027	18/01/2027	Discussion/Comment	Mollie McQuade

Please note that items may be moved or added as required.

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