



## Schools Funding Formula – De-Delegations and Education Functions 2026-27

<b>Report to:</b>	<b>Schools Forum</b>
<b>Date of Meeting(s):</b>	11 December 2025
<b>Report of:</b>	Colette Dutton: Director Children and Families
<b>Contact Officer:</b>	Mark Rotheram – Strategic Finance Manager Kirsten Reid – Group Finance Manager
<b>Summary:</b>	To provide information on proposals for de-delegation values for the financial year 2026-2027 and seek approval of the proposed values.
<b>Recommendation(s):</b>	To agree the values for de-delegated services in 2026-2027
<b>Implications:</b> What are the financial implications? What are the staffing implications?	Contained within the report.  There are no currently identified staffing implications as a result of this report.
<b>Risks</b>	Contained within the report.

### Appendices

Appendix 1 Comparison of overall De-delegation values 25/26 to 26/27

Appendix 2 Indicative school de-delegation values

Appendix 3 Staff costs and education functions



## 1. Introduction

- 1.1 It is the responsibility of schools forum to approve the de-delegated services and associated values proposed by the Local Authority each year.
- 1.2 The purpose of this report is to set out the de-delegation proposals in respect of the financial year 2026/27 and to seek schools forum approval.

## 2. De-delegations 2026/27

- 2.1 De-delegation is not an option for academies, special schools and nurseries. The presumption is that the local authority will offer the service on a buy back basis. De-delegation only applies to mainstream maintained schools.
- 2.2 In view of the continuing cost pressures and potential impact on the services, the Local Authority would like to seek approval for an increase to the value of most of the de-delegations in line with the 2.87% proposed increase in Wigan's schools block allocation funding for 2026/27. This is in line with the uplift method previously agreed at Schools Forum. The table below highlights the de-delegation and education function values in 2025/26 and the proposed values for 2026/27.
- 2.3 In prior years no uplift was proposed for the contingency de-delegation due to the nature of that budget. However due to the increase in support required for the maintained schools an increase of 2.87% is proposed for 2026/27.

De-Delegated Service	Budget 2025/26 (£)	Budget 2026/27 (£)
Contingencies (including schools in financial difficulties and deficits of closing schools)	300,026	308,512
Staff Costs - Trade Union Public Duties	309,724	318,513
Support to underperforming ethnic groups & bilingual learners	510,347	524,894
Targeted Education Support Staff (TESS) – <u>Primary Only</u>	729,648	750,506
TESS - Secondary Only	107,904	111,039
School Improvement	146,982	151,225



Education Functions (Formerly ESG funded)	522,773	537,926
<b>Total</b>	<b>2,627,405</b>	<b>2,702,615</b>

2.4 Pupil numbers used to calculate the de-delegations and education functions will be updated with the allocations are finalised in December 2025.

- a) The detailed calculations to the total de-delegations are attached at Appendix 1 to this report.
- b) Appendix 2 provides an indicative total de-delegation value by school. These will also be updated when the pupil numbers are updated.
- c) Appendix 3 provides a summary of the types of costs which may be covered by the 'Staff Costs' and 'Education Functions' de-delegations.

2.5 The total Increase for these de-delegations is £75,210.

### **3 Recommendation**

- 3.1 Schools forum members of maintained schools are requested to approve the proposed changes to the de-delegation rates for 2026/27.
- 3.2 Schools forum members of maintained schools are requested to approve the proposed changes to the contingency de-delegation rates for 2026/27.