



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

Report to:	Schools Forum
Date of Meeting(s):	15 January 2026
Report of:	Colette Dutton: Director Children and Families
Contact Officer:	Mark Rotheram – Strategic Finance Manager Kirsten Reid – Group Finance Manager
Summary:	To provide information on updated values for de-delegation for the financial year 2026-2027, based on the agreements from December 2025 meeting.
Recommendation(s):	To confirm the revised values for de-delegated services in 2026-2027
Implications: 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.
Risks	Contained within the report.

Appendices

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

Appendix 2 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 final values in respect of the financial year 2026/27 and to seek schools forum approval of the revised amounts.

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 At the meeting of Schools Forum on 11 December 2025 it was proposed that an increase of 2.87% should be applied to the rates for de-delegated, staff costs and education functions funding. With the provision of the Authority Proforma Tool, the DFE included a school-by-school analysis of the additional funding issued to all schools during the 2025/26 year. This has been used to form the baseline for the MFG calculations and also as an updated value of the total funds allocated in 2025/26. After deducting the £1,500,000 block transfer the increase in funds allocated to schools is 1.75%.
- 2.3 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 calculated 1.75% increase in Wigan's schools block allocation funding for 2026/27 after block transfers. 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 values for 2026/27.
- 2.4 As per the table below there is a total budgeted increase of £25,730 in respect of de-delegations in 2026/27 compared with 2025/26.

De-Delegated Service	Budget updated 2025/26 (£)	Budget 2026/27 (£)
Contingencies (including schools in financial difficulties and deficits of closing schools)	296,997	299,812
Staff Costs - Trade Union Public Duties	306,597	309,367
Support to underperforming ethnic groups & bilingual learners	505,194	510,007
Targeted Education Support Staff (TESS) – <u>Primary Only</u>	718,194	726,176
TESS - Secondary Only	107,904	108,686
School Improvement	145,498	146,780
Education Functions (Formerly ESG funded)	517,495	522,512
Total	2,597,879	2,623,609

2.6 Pupil numbers used to calculate the de-delegations and education functions were updated with the data released on 17 December 2025.

- a) The detailed calculations to the total de-delegations are attached at Appendix 1 to this report.
- b) Appendix 2 provides total de-delegation value by school. Due to the reduction in pupil numbers at 21 schools the projected 2026/27 de-delegation amounts for these schools are less than the current de-delegation amounts for 2025/26.
- c) Appendix 3 provides a summary of the types of costs which may be covered by the 'Staff Costs' and 'Education Functions' de-delegations.

3 Recommendation

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