

Appendix 2 2026/27 High Needs Budget

Cost Centre & Description	2025/26 Revised Budget	Proposed Budget 2026/27	Difference vs 25/26 Budget	Comment
Maintained Special Schools inc Outreach	26,502,850	33,079,717	6,576,867	Based on forecast delegated budget includes additional grants paid separately in 25/26 now in allocation plus additional adjustments to numbers and banding. Place funding and top up funding rooled forward at 25/26 rates in line with allocation. No additional 121 funding included in the budget
Post 16 Funding Top Ups	6,678,867	7,314,555	635,688	Based on 25/26 forecast expenditure
EHC plan support in schools	8,878,111	10,142,000	1,263,889	Based on 25/26 projection
OOB Recoupment	816,491	1,395,542	579,051	Based on 25/26 forecast expenditure
Independent School Provision	15,464,247	15,464,247	0	Based on 25/26 projected out-turn - no uplift
Other Support Services	1,420,044	1,420,044	0	0% uplift in line with allocation
Alternative Provision (Three Towers)	2,047,298	2,665,654	618,356	Based on forecast delegated budget includes additional grants paid separately in 25/26 now in allocation.
Other AP and Hospital Tuition	806,238	1,115,391	309,153	Based on 25/26 forecast expenditure
Sensory Support Team	1,152,590	1,152,590	0	0% uplift in line with allocation
Targeted Educational Support	604,580	604,580	0	0% uplift in line with allocation
Resourced Provision / SEN Units	749,852	1,368,194	618,342	Based on proposed expansion of SEN units for 26/27.
Equipment	60,000	60,000	0	Maintain at 25/26 budget level
Recharge for Deficit	0	0	0	No recharge of deficit planned
Contributions	-750,000	-1,494,208	-744,208	Transfer from Schools Block as agreed by Schools Forum 11/12/2025
Income	-895,709	-895,709	0	Maintain at Original 25/26 budget level
Expenditure	63,535,459	73,392,597	9,857,138	
Grant Income	-54,613,502	-59,107,433	-4,493,931	DSG Allocation as published 17 December 2025 (after HN place deductions)
Surplus / Deficit	8,921,957	14,285,164	5,363,207	

DSO Reserve Adjustment -8,921,957 -14,285,164.00