

**York Schools Forum****22 January 2026**

Report of the Head of Children &amp; Education Finance

**SETTING THE SCHOOL, HIGH NEEDS, EARLY YEARS & CENTRAL SERVICES BUDGETS FOR 2026/27****Summary**

- 1 This report provides the Schools Forum with details on the Schools Budget and Dedicated Schools Grant (DSG) funding for the 2026/27 financial year, with updates on the provisional information provided in October. The report now focuses on the areas that the forum needs to consider in order for budgets for schools, early years providers and local authority (LA) central services to be set prior to 31 March.
- 2 The majority of the items for consideration are consultative, with only a small number of decisions resting with the forum. Any relevant comments will be reported to the Executive, by the Executive Member for Children & Young People, when they meet to consider the overall council budget.

**Background**

- 3 The Dedicated Schools Grant (DSG) is ring-fenced for funding the provision of education or childcare for 2 to 16 year olds in all settings, and Special Educational Needs & Disabilities (SEND) provision for pupils up to age 25. It covers funding delegated to individual Local Authority (LA) maintained schools, academies and private, voluntary & independent (PVI) nursery providers through the Local Management of Schools (LMS) & Early Years funding formulae, plus funding for other pupil provision which is retained centrally by the LA to support SEND and some central education services.
- 4 The DSG does not include funding for home to school transport, assessing pupils and administering the SEND system and other statutory LA education responsibilities such as monitoring schools' performance, all of which must be funded from the council's general fund budget.

**DSG Allocations for 2026/27**

- 5 The overall DSG is allocated to LAs via four sub blocks; schools, high needs, early years and central school services. Since 2018 the funding that LAs receive in each block has been determined by specific national funding formulae (NFF). For 2026/27 these arrangements are continued for the schools, early years and central services blocks. However, the DfE have suspended the NFF for high needs in 2026/27 pending the publication of a schools white paper which is expected to include plans for reform of SEND provision and funding.
- 6 The total DSG allocation for 2026/27 is estimated at £206.959m, an increase of £6.826m (3.4%) from 2025/26 and broken down as follows:

DSG Funding Block	Adjusted 2025/26 £m	2026/27 £m	Increase	
			£m	%
Schools Block	137.059	138.258	1.199	0.9%
Early Years Block - Existing	28.998	30.678	1.680	5.8%
Early Years Block - Expansion	-	4.117	4.117	NA
High Needs Block	32.139	32.179	0.040	0.1%
Central School Services Block - Ongoing	1.131	1.082	(0.049)	(4.3%)
Central School Services Block - Historic	0.807	0.646	(0.161)	(20.0%)
<b>Total DSG</b>	<b>200.134</b>	<b>206.959</b>	<b>6.826</b>	<b>3.4%</b>

Table 1 – DSG Funding Allocations for 2026/27

## Schools Block

### School Formula Funding

- 7 The vast majority of the Schools Block DSG (£137.863m) is used to fund the local funding formula for mainstream schools (maintained and academies). Following a detailed consultation with all schools and the Schools Forum prior to setting the 2018/19 budget, the LA agreed to introduce the DfE's new national funding formula (NFF) at school level from April 2018. For 2026/27 the LA is again proposing to follow the NFF for schools, except for a £32 per pupil high needs transfer, and consequent adjustments to minimum funding levels, referred to at paragraph 12. The funding factor values for 2026/27 are set out at Annex 1.
- 8 The funding factors used in the 2026/27 NFF remain the same, however the factor values will increase as follows:
  - The basic entitlement, free school meals at any time in the last 6 years (FSM6) and lump sum factors will increase to reflect the rolling in of the Schools Budget Support Grant (SBSG) and the National Insurance Contribution (NICs) grant that were allocated to schools outside of the NFF in 2025/26.
  - On top of this a further 2.11% has been applied to the basic entitlement, FSM6 and the lump sum factors.
  - A 2.11% increase has also been applied to the income deprivation affecting children index (IDACI), lower prior attainment (LPA), English as an additional language (EAL), sparsity and split site factors.
  - A 1.66% increase to pupils currently accessing free school meals (FSM) factor.
  - A 3.88% increase in the PFI factor.
- 9 The minimum per pupil levels (MPPL) within the NFF have been set at £5,115 per pupil for primary schools and £6,640 per pupil for secondary schools. These amounts include additional funding for the rolling in of SBSG and NICs grant, but no further uplift has been applied.
- 10 The 2026/27 funding floor within the NFF has been set at 0.0%, giving schools protection on their pupil-led funding on a per pupil basis compared to their 2025/26 baseline per pupil funding level. Funding floor baselines have also been increased to take account of the rolling in of SBSG and NICs grant.

- 11 At a national level school funding through the NFF is increasing by 2.1% per pupil and this is reflected in the average increase for York schools. This per pupil increase is higher than the 0.9% cash increase shown at table 1 due to a 1.8% (406 fte) fall in York's total pupil numbers from 2025/26 to 2026/27. LAs will continue to determine the final allocations for all local mainstream schools in 2026/27.
- 12 As part of that local determination of funding at school level, the forum have already agreed to a request from the LA to transfer 0.5% (£0.691m) of schools block funding to support high needs expenditure in 2026/27 (see paragraphs 28 to 31 for more details). This transfer will be delivered by a small reduction (c£32 per pupil) in all mainstream schools' basic entitlements and an equivalent adjustment to the minimum funding protections. At the time of writing this report approval to adjust the minimum per pupil levels is still awaited from the DfE. If approval is not given then only the basic entitlement reduction will be used to effect the transfer. The expected impact of this transfer on individual schools and MATs is set out at Annex 4.

### Growth Fund

- 13 The remaining £0.395m of the Schools Block DSG is allocated to the growth fund. The growth fund can only be used to support increases in pre-16 pupil numbers to meet basic need, additional classes needed to meet the infant class size legislation or meet the costs of pupils in new schools commissioned to meet basic need. The growth fund may not be used to support schools in financial difficulty or general growth due to popularity, which is managed through lagged funding.
- 14 The amount of growth funding allocated to the LA by the DfE has reduced significantly over recent years, down from £0.800m in 2018/19. The level of funding required to be allocated to schools under the current local growth criteria and formulae is difficult to predict with any certainty each year. In each of the last six years the fund has been oversubscribed, and this is likely to continue in 2026/27. Therefore, for all allocations made since the 2020/21 academic year onwards, the LA has implemented a cash limit on this budget. This means that if the total of all allocations to schools in a particular year, calculated via the relevant formulae, exceeds the budget available then all allocations will be reduced pro-rata. The pupil growth funding criteria for 2026/27 are set out at Annex 2.

### **Early Years Block**

- 15 The DfE has implemented a significant phased expansion of the entitlement to funded childcare over the last two years. By September 2025 working parents of all 9 month to 4 year olds were entitled to access 30 hours per week of government funded childcare. Increased support for Maintained Nursery Schools (MNS) was also announced through the MNS supplementary factor.
- 16 In addition, the DfE is moving from using one annual census to three termly censuses for calculating and transferring Early Years DSG to LAs from 2026/27. LAs continue to be required to fund providers based on actual hours taken up by parents. In addition, to support the transition from the current funding model to the termly census model the DfE have provided two sets of hourly funding rates for each LA for 2026/27 for the established 3 & 4 year old entitlements. The first is that derived from the Early Years NFF and the second, adjusted rate, including a transition uplift that will only be provided in the 2026/27 transition year.

- 17 All of these changes will require careful modelling to understand their implication for York's funding in 2026/27 and the hourly rates that can be used to fund local providers. As these significant and complex changes were only announced in late December, at the time of writing this report, that modelling work is still on-going. Although the DfE do recommend that LAs undertake their own modelling work, they have also stated that they would expect LAs to pass-on an uplift to their provider rate which is broadly in line with their DfE unadjusted (NFF) year-on-year increase.
- 18 The early years hourly rates received by York from the DfE for 2025/26, plus the new 2026/27 hourly rates are set out in the table below:

	<b>2025/26 £/hour</b>	<b>2026/27 £/hour</b>	<b>Increase £/hr %</b>
<b>3 &amp; 4 Year Olds Universal &amp; Working Parents - unadjusted</b>	5.71	6.01	<b>0.30 5.3%</b>
<i>3 &amp; 4 Year Olds Universal &amp; Working Parents - adjusted</i>	<i>N/A</i>	<i>6.20</i>	<i>N/A</i>
<b>2 Year Old Disadvantaged &amp; Working Parents</b>	7.91	8.26	<b>0.35 4.4%</b>
<b>9 Month to 2 Years Old Working Parents</b>	10.72	11.19	<b>0.47 4.4%</b>
<b>Maintained Nursery School Supplement</b>	5.27	5.47	<b>0.20 3.8%</b>

Table 2 – Early Years National Funding Formula Rates

- 19 Under the early years entitlements funding system, the DfE distributes funding to LAs who in turn distribute this funding to their providers using their own local funding formulae. In setting their local formulae LAs must adhere to regulations and should comply with guidance set by the DfE stipulating how funding for the entitlements should be spent.
- 20 In advance of completing a full modelling exercise on the new termly census funding arrangements, it is proposed to continue the arrangements introduced in 2024/25 following detailed consultation with providers. This would mean that for 2026/27 each of the formulae (under 2s, 2-year-olds and 3/4 year olds) would utilise the respective hourly rates provided by the DfE in the following way:
- 94.50% allocated to the base rate
  - 1.25% allocated to the deprivation rate
  - 1.25% allocated to the SEND Inclusion Fund
  - 3.00% allocated to fund LA Early Years services (centrally retained fund)
- 21 The eligibility criteria and proportion of funding for deprivation will continue to be based on the child's home address postcode and the Income Deprivation Affecting Children Index (IDACI). With postcodes in top 30% most deprived areas attracting deprivation funding.

- 22 The following early years funding rates for all York providers are proposed for 2026/27:

	<b>2025/26 Rate £/hour</b>	<b>2026/27 Rate £/hour</b>	<b>Increase £/hr    %</b>	
<b>3 &amp; 4 Year Olds Universal &amp; Working Parents</b>				
- Base Rate	5.34	5.68	0.34	6.4%
- Deprivation Rate	0.56	0.59	0.03	5.4%
<b>2 Year Old Disadvantaged &amp; Working Parents</b>				
- Base Rate	7.40	7.81	0.41	5.5%
- Deprivation Rate	0.77	0.81	0.04	5.2%
<b>9 Month to 2 Years Old Working Parents</b>				
- Base Rate	10.02	10.57	0.55	5.5%
- Deprivation Rate	1.05	1.10	0.05	4.8%
<b>Maintained Nursery School</b>				
- Supplementary Rate	5.27	5.47	0.20	3.8%

Table 3 – Early Years Single Funding Formula Provider Rates

### High Needs Block

- 23 The DfE have suspended the NFF for high needs in 2026/27 pending the publication of a schools white paper which is expected to include plans for reform of SEND provision and funding. This means that for 2026/27 LAs will be funded based on their current 2025/26 allocations with no uplift, except for the rolling in of existing CSBG, SBSG & NIC grants.
- 24 Therefore the high needs block DSG only increases by £0.040m (0.1%) in 2026/27. This is much lower than the increases in recent years where high needs allocations have increased between 5% and 8% per year. As has been previously reported, the high needs budget is already under significant pressure due to rising demand from increased numbers of SEND pupils. For 2025/26 net in year expenditure within the high needs block is currently forecast to be £1.4m higher than the core DSG funding allocated by government.
- 25 As part of the safety valve agreement that the LA has made with the DfE, additional grant of £2m is due to be received by the end of the financial year. The effect of this additional grant produces a forecast net in year high needs block surplus of £0.6m in 2025/26, and a cumulative year end surplus carry forward into 2026/27 of £1.2m. However, it should be noted that the safety valve agreement is due to end on 31 March 2026. The DfE have also confirmed that they will not enter into any new safety valve agreements, so no further safety valve funding is expected.
- 26 The combined impact of the ending of the safety valve contribution and the freezing of the high needs allocation at the 2025/26 level creates a challenging position in 2026/27. Prior to the publication of the white paper and an understanding of its potential impact on SEND demands and funding, it is currently forecast that high needs expenditure will now exceed the high needs DSG grant allocation by £1.8m in 2026/27.
- 27 This level of in-year high needs deficit would result in a cumulative DSG deficit of £0.6m by 31 March 2027. And, subject to any changes to the SEND system and funding announced in the forthcoming white paper, continuing and increasing deficits in future

years. Government have announced that the statutory override for SEND DSG deficits will end after 2027/28. Further details on plans to support LAs with historic and accruing DSG deficits and conditions for accessing such support have not yet been announced.

- 28 In the interim, to assist LAs in managing their SEND deficits, the DfE allows LAs, with Schools Forum approval, to transfer up to 0.5% of the Schools Block to the High Needs Block. If the LA wishes to transfer more than 0.5% or proceed without Schools Forum approval, it must submit a disapplication request to the Secretary of State (SoS) for Education.
- 29 Given the significant level of concern in relation to the forecast SEND deficit position, it was felt essential that a transfer of 0.5% from the Schools Block DSG to the High Needs Block for the 2026/27 financial year was considered by the LA and Schools Forum, as part of the overall financial recovery plan for SEND. This reflects the shared responsibility for High Needs across the stakeholders within the sector and reflects the position currently in place in many LAs across the country.
- 30 Following lengthy discussions at the forum over several meetings during 2025, and a detailed consultation with all of York's state funded schools, the forum has already agreed to a 0.5% transfer for 2026/27. Transfers in future years would have to be the subject of further consultation and decision.
- 31 It is estimated that the transfer will result in additional high needs resources of £0.691m being available in 2026/27. As part of the agreement with the forum the transferred funds will not be used to merely prop up the projected SEND deficit. It is believed that a more effective use of the resource will be to fund initiatives that help support mainstream schools in retaining higher needs pupils, whilst avoiding and reducing the need for more expensive placements elsewhere. This will contribute towards a more sustainable and balanced SEND budget thereby reducing the necessity to request additional funding transfers in future years. Further details on proposed use of the funding are set out in a separate report on this agenda.

### **Central School Services Block**

- 32 As part of the DfE's policy to remove funding within this block that directly supports exceptional expenditure previously agreed between LAs and their Schools Forums (historic commitments), there is a significant net reduction of £0.210m (10.8%) in 2026/27. This follows similar reductions in the previous six financial years. This net reduction is made up of a £0.049m (4.3%) reduction in the allocation for the on-going responsibilities that the LA continues to have for all schools, and a £0.161m (20%) reduction in the allocation for historic commitments.
- 33 For 2026/27 this means allocations of £1.082m for LA on-going responsibilities and £0.646m for historic commitments. As historic commitments currently total £0.807m in 2025/26 the LA will need to identify budget reductions totalling £0.161m for 2026/27.
- 34 Outturn expenditure in 2024/25 for termination of employment costs and prudential borrowing totalled £0.644m and it is expected that the DfE will continue to protect the LA's historic commitments allocation at at least this level going forward. As the LA removed all of its other historic commitment budgets in 2024/25, the 2026/27 expected required reduction of £0.161m will need to be taken from the remaining School

Improvement Commissioning budget. That means a reduction in the budget from £0.163m in 2025/26 to £0.002m in 2026/27, effectively ceasing this funding source.

- 35 For completeness, the remaining expenditure areas that are funded from the £1.082m on-going LA central responsibilities grant are described at Annex 3. The LA proposes that this element of the DSG (given specifically for this purpose) continues to be used in this way.

### **Recommendations**

- 36 Members of the forum are asked to:
- Note and comment on the mainstream school funding formula factors and values for 2026/27, as set out at Annex 1.
  - Note that capping will again be required to maintain pupil growth fund expenditure within the cash limited budget, as described at paragraph 14.
  - Comment on the LA's proposed Early Years funding rates for 2026/27 as set out at paragraph 22.
  - Note the impact of the 20% reduction in funding for historic commitments within the central school services block as per paragraph 34.
  - Confirm their continued agreement to maintaining the contribution to LA centrally retained budgets at the level of the on-going central services grant, as per paragraph 35.

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**Annex 1 - School Funding Formula Factors and Values for 2026/27**

**Annex 2 - Pupil Growth Funding Criteria for 2026/27**

**Annex 3 - Central On-Going LA Services**

**Annex 4 - Analysis of the Impact of the High Needs Funding Transfer**

## School Funding Formula Factors and Values for 2026/27

All data used in the formula is derived from the October 2025 Pupil Census unless otherwise stated.

### Basic Per Pupil Funding

Primary Pupils (Reception, KS1 & KS2)	£4,032.41
Secondary Key Stage 3 Pupils	£5,654.41
Secondary Key Stage 4 Pupils	£6,378.41

### Deprivation Funding

Current pupils eligible for Free School Meals:

Primary	£505
Secondary	£505

Pupils eligible for Free School Meals in any of last 6 years:

Primary	£1,210
Secondary	£1,725

Income Deprivation Affecting Children Index (IDACI)

Band A Pupils - Primary	£700
Band A Pupils - Secondary	£970
Band B Pupils - Primary	£530
Band B Pupils - Secondary	£760
Band C Pupils - Primary	£500
Band C Pupils - Secondary	£710
Band D Pupils - Primary	£455
Band D Pupils - Secondary	£650
Band E Pupils - Primary	£290
Band E Pupils - Secondary	£460
Band F Pupils - Primary	£240
Band F Pupils - Secondary	£345

### Low Prior Attainment

Pupils whose prior attainment has not met the expected level as they move to the next stage of their education:

Primary: Pupils who did not achieve a good level of development in the Early Years Foundation Stage Profile

£1,200

Secondary: Pupils who did not achieve the expected level at key stage 2 in one or more of reading or writing or mathematics

£1,825

### English as an Additional Language

Primary pupils with EAL at the time of any of the three latest October Censuses (2025, 2024, 2023)

£610

Secondary pupils with EAL at the time of any of the three latest October Censuses (2025, 2024, 2023)

£1,630



### Pupil Mobility

Where the number of pupils whose start dates are within the last 3 academic years and whose start dates are not typical (typical means that the first census on which a pupil is recorded is the October census [or January for reception]) exceeds 6% of the total pupil numbers for the relevant school, then each pupil in excess of the 6% threshold will attract funding at the following rate:

Primary	£985
Secondary	£1,415

### Lump Sum

A fixed amount for each school regardless of its size:

Primary & Secondary	£152,700
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### Sparsity

Primary:	Distance = 2.0 miles : Average Year Group = 21.4 fte : Lump Sum = £58,600
Secondary:	Distance = 3.0 miles : Average Year Group = 120.0 fte : Lump Sum = £85,200

### Split Sites

Basic Eligibility Funding	£55,100
Distance Funding Rate	£27,600

### Rates

Schools will be funded for the actual costs of business rates for school buildings and land.

### Private Finance Initiative (PFI) Charges

The PFI top up is calculated as the difference between the actual PFI charge for the school and a notional premises amount deemed to be included in the formula allocation. The notional premises amount is based on a lump sum of £27,021, plus an amount per pupil of £344.33.

### Formula Transition Damping

Minimum Funding Guarantee (Floor):	- 0.5% per pupil
Limit on Gains (Ceiling):	- 0.5% with a 30.62% scaling factor (i.e. all gains in excess of -0.0% per pupil will be reduced by 30.62%)

### Minimum Per Pupil Funding

The formula includes a minimum per pupil funding factor, which sets a minimum per pupil funding any school will attract through the formula. This minimum refers to the level of relevant per pupil funding schools attract through the formula (excluding rates, PFI and split site funding). It differs from the minimum funding guarantee which provides a minimum increase over individual school baselines. Any additional funding allocated through this factor will not be subject to the limit on gains cap.

Primary	£5,083.41
Secondary	£6,608.41

## Pupil Growth Funding

### Infant Class Size Funding

To help maintain class sizes at no more than 30 pupils, Infant Class Size funding will be allocated based on the actual autumn census numbers for each school, i.e. autumn 2026 for an allocation for the 2026/27 academic year. Schools will be allocated a sum equivalent to the notional class teacher element of the primary AWPU to provide funding to support a teacher for each infant class, with reductions to take account of the economies of scale available to larger schools.

The total number of reception, year 1 and year 2 pupils at each school is divided by 30. The remainder (after whole classes of 30 have been accounted for) is deemed to be the size of the “last class”. The amount of funding for the “last class” then depends on its size.

The formula calculates the total amount of notional class teacher funding already allocated to the school within the AWPU sum for each pupil in the “last class”. This sum is then deducted from the notional cost of a class teacher. The result of this calculation is the top-up amount available to support a full time equivalent teacher for the “last class”. The table below shows the amount of the top up depending on the size of the “last class”. However, it should be noted that these values have not been uprated for the last five years whilst the growth fund allocation from the DfE has been reducing:

Size of “Last Class”		Top-up Funding £	Size of “Last Class”	Top-up Funding £	Size of “Last Class”	Top-up Funding £
0		0	10	20,943	20	7,903
1		32,679	11	19,639	21	6,599
2		31,375	12	18,335	22	5,295
3		30,071	13	17,031	23	3,991
4		28,767	14	15,727	24	2,687
5		27,463	15	14,423	25	1,383
6		26,159	16	13,119	26	79
7		24,855	17	11,815	27	0
8		23,551	18	10,511	28	0
9		22,247	19	9,207	29	0

Each school then receives a proportion of this top-up funding depending on the total number of infant pupils in the school (this is to try and recognise that larger schools are likely to have more flexibility in organising class structures than smaller schools). The following table shows the percentage of the top-up funding actually received:

Number of Infant Pupils	Funding Percentage
1 to 90	100%
91 to 120	80%
121 to 150	60%
151 to 180	40%
181 and above	20%

No retrospective adjustments are made even if pupil numbers change during the year.

Example:

- Autumn Census = 100 infant aged pupils
- Size of “last class” = remainder of 100 / 30  
= 10
- Top-up funding from table 1 = £20,943
- Percentage of top-up from table 2 = 80%
- Infant Class Size Funding = £20,943 x 80% = **£16,754**

Basic Need Pupil Growth Funding

Additional funding for basic need growth will be made available to schools that are subject to a significant (i.e. >1%) increase in pupil numbers under the following circumstances:

- the LA (or the school at the request, or with the support, of the LA) carries out a formal consultation and approves an increase in the capacity of a school
- the LA requests a school to increase or exceed its published admissions number
- the LA requests a school to admit significant additional pupils as part of a reorganisation or school closure

Funding will not be allocated to a school in the following circumstances:

- the school has surplus places and then takes additional pupils up to its PAN outside of the circumstances described above
- the school admits pupils in excess of their PAN at their own choice
- the school is directed/requested to admit additional pupils as a result of errors, appeals, fair access protocol, SEN, LAC etc.

Depending on the circumstances, funding will be calculated based on the number of relevant (i.e. whole school, specific year groups, geographic areas etc.) additional pupils admitted as per the autumn census data for each year, multiplied by the appropriate AWPU value and pro-rated for the period that the pupils will be unfunded (normally 7 months for maintained schools and 12 months for academies) in the main school funding formula allocation. Whatever the circumstances, the maximum pupil growth allocation will be capped at an amount equivalent to that attributable to the school's total increase in reception to year 11 pupils in excess of 1%.

Funding Cap

The level of funding required to be allocated to schools under the local growth criteria and formulae is difficult to predict with any certainty each year. In recent years the fund has been overspent and this is likely to continue as the DSG allocation from government reduces. As a result, and following consultation with the Schools Forum, all allocations made from the growth fund will be capped under a cash limited budget. This means that if the total of all allocations to schools in a particular year, calculated via the relevant formulae, exceeds the budget available then all allocations will be reduced pro-rata.

## Central On-Going LA Services 2026/27

### School Admissions

A contribution to the costs of the LA's statutory functions in respect of the schools admissions processes.

### Servicing of Schools Forums

This includes the costs of the School Forum meetings including officer time in preparing reports and attendance, clerking and other associated costs such as consultations linked to specific School Forum related decisions.

### School Copyright Licence Agreements

The costs of a number of school copyright licence agreements that are now negotiated nationally by the DfE for all publicly funded schools and charged to LAs rather than to individual schools. For 2026/27 these are:

- The Copyright Licensing Agency licence
- The School Printed Music licence
- The Newspaper Licensing Agency Schools licence
- The Educational Recording Agency licence
- The Public Video Screening licence
- The Motion Picture Licensing Company licence
- The Performing Right Society licence
- The Phonographic Performance licence
- The Mechanical Copyright Protection Society licence
- The Christian Copyright Licensing International licence

### Former ESG Retained Budgets

This reflects the services formerly funded by the education services grant (ESG). LAs are able to retain funding centrally within the schools budget for services which they provide for all schools, including academies (previously funded by the "retained duties" element of the ESG). The services covered include:

- education welfare service
- management of the LA's capital programme
- management of private finance transactions
- general landlord duties for buildings including those leased to academies
- the director of children's services and office
- planning for the education service as a whole
- revenue budget preparation and accounts
- external audit
- formulation and review of local authority schools funding
- internal audit and other tasks related to the LA's chief finance officer's responsibilities under Section 151 of LGA 1972
- consultation costs
- Standing Advisory Committee for Religious Education