

Cheshire West & Chester Council

Cheshire West and Chester Schools Forum

Tuesday 10 February 2026

4.30pm – 6.30 pm

Virtual Meeting

Schools Forum Clerk
Children and Families
Cheshire West and Chester Council
Telephone: 07889 049428

Notes for members of the public

Cheshire West and Chester Schools Forum

The Council welcomes and encourages you to be at its meetings and Committees.

You are requested to remain quiet whilst the meeting is taking place.

The agenda is sometimes divided into two parts. You are allowed to stay for the first part. When the Forum is ready to deal with the second part you will need to leave the meeting because the business will be of a confidential nature, for example, dealing with individual people, contracts and financial affairs of other parties.

Members of the public wishing to attend Schools Forum meetings should contact the Schools Forum Clerk:

Email: school.relationshipteam@cheshirewestandchester.gov.uk

Telephone: 07889 049428

Minutes of Cheshire West and Chester Schools Forum on 10 February 2026

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Minutes of Cheshire West and Chester Schools Forum on 10 February 2026

Members	Representing	Attendance
Schools and Academies		
Kate Docherty	Primary headteachers	Attended
Michelle Ashfield	Primary headteachers	Apologies
Jan Diamond	Primary headteachers	Apologies
Nicky Dowling	Primary headteachers	Apologies
Kerry Forrester	Primary headteachers	Apologies
Claire Evans	Primary governors	Apologies
Hannah Mather	Primary governors	Attended
James Bancroft	Primary governors	Apologies
David Curry	Secondary headteachers	Attended
David Rowlands (Vice Chair)	Secondary governors	Apologies
Ian Devereux-Roberts	CWAPH Chair	Attended
Vacancy	Secondary governors	
Neil Oxley	Special headteachers	Apologies
Judith McGuinness (substitute)	Special headteachers	Attended
Philip Hopwood	Special governors	Attended
Andy Stewart	PRU	Absent
Amanda Lacey (Substitute)	PRU	Attended
Simon Faircloth	Academies - mainstream	Attended
Duncan Haworth (Chair)	Academies - mainstream	Attended
Hannah Broom	Academies - mainstream	Attended
Kevin Simpson	Academies - mainstream	Attended
Alan Brown	Academies - mainstream	Absent
Sarah Woodward	Academies - mainstream	Apologies
Jonathan Deakin	Academies - mainstream	Attended
Louise Smith	Academies - mainstream	Attended
Vacancy	Academies - mainstream	
Michelle Duval	Academies - special	Apologies
Non Schools		
Paula Adolph	PVI early years providers	Attended
Claire Taylor	PVI early years providers	Attended
Kathryn Magiera	Diocese	Absent
Lorraine Henderson	Diocese	Apologies
Geoff Wright	Unions	Apologies
Greg Foster	Unions	Attended
Vacancy	16-19 providers	Vacancy
Official Observers		
Councillor Adam Langan	Cabinet Member Children & Young People	Apologies
Invited Observers		
Councillor Mark Stocks	Shadow Cabinet Member Children & Young People	Apologies
Officers in attendance		
Debbie Edwards	Head of Education and Inclusion	
Verity Dixon	Senior Finance Manager Children and Families	
Sonja High	Finance Manager Education and Inclusion	
Rachel Ridgway	Head of Health and Wellbeing Finance	
Carolyn Davis	Senior Manager Education and Inclusion	
Kelly Jarvis	Education and Inclusion Officer	

1. Item 1 Introductions and apologies

Apologies noted from Michelle Ashfield, Kerry Forrester, Michelle Duval, Geoff Wright, Neil Oxley, Lorraine Henderson, Nicky Dowling, Mark Stocks, Claire Evans, Sarah Woodward, Adam Langan, Jan Diamond and James Bancroft.

2. Item 2 Minutes of Schools Forum 13 January 2026

The Chair asked if anyone had any concerns regarding the Minutes for Schools Forum 13th January 2026. Primary Head Kate Docherty raised concerns about the wording of Item 6a 'De-delegation proposals for 2026-27' in relation to Primary Head members' decision regarding costs to cover staff on maternity/paternity/adoption and costs to cover suspensions. Kate explained that their decisions were confirmed during the course of the meeting by the three Primary Head members present, but this was not accurately reflected in the Minutes. Kelly Jarvis read out an email sent by Kate Docherty on 6th February 2026 which included alternative wording for this section.

Ian Deverux-Roberts (CWAPH Chair) confirmed that he had offered to conduct a 48-hour turnaround option to obtain the views of colleagues, but that all three Primary Head members present then agreed to the de-delegation sections without needing to conduct further consultation. After discussion it was agreed that the Schools Forum Minutes for 13th January 2026, would be amended to more closely reflect the process and outcome at the previous Schools Forum.

Greg Foster (Unions) raised the decision to de-delegate or to delegate trade union facility funding for secondary schools. It had been suggested at the previous meeting that trade unions should pay. Greg explained that if you think of the local authority as one workplace then this would mean that if a trade union rep is released from work to represent a member, the trade union should pay while they are not in work conducting trade union duties. He referred to the 1974 Trade Union and Labour Relations Act where schools were obliged to give trade union representatives or office trade union representatives time off for trade union duties.

If schools do not pay into the facilities fund, he would not be able to work in schools during working hours and lengthy disciplinary processes and attendance meetings would need to be conducted after 5pm. Greg also wanted to make clear that the release time exists in order to fulfil the legal obligations of employers to release trade union reps and the idea that trade unions should pick up this cost would not be legal. He requested that his comments were noted by the Forum and recorded in the Minutes.

The Chair asked for any further comments in relation to the Minutes of Schools Forum 13th January 2026. No further comments were recorded and the Minutes were approved.

3. Arrangements for funding from the High Needs Block 2026-2027

Sonja High discussed the arrangements for funding for the High Needs Block for the next financial year, 2026/27. Forum members were asked to note that in the January meeting of Schools Forum, additional DSG grant of approximately £1.5 million was allocated to high needs expenditure increasing the high needs budget from £66.6 million to £68.1 million.

Page 2 of the paper highlights the proposed number of commissioned places in special schools and resource provisions. Numbers listed in the academic year 2025/26 were agreed by Schools Forum in February 2025. Any changes agreed after February 2025 may not be shown, but Forum was assured that they had been noted. The proposed figures for special schools for commissioned places for the academic year 2026/27 are listed with some increases.

The Oaklands figure put forward by Neil Oxley at the last High Needs Sub-Group Forum meeting may change after discussion between Neil Oxley and Sal Thirlway after the meeting. The Greenbank figure is currently recorded as 133 pupils however; Sonja was advised 3 hours before the meeting that it had now increased to 139 and this figure would be amended after the meeting. There were no questions from the Forum.

Sonja confirmed that the Council had increased the number of places available in resource provisions and would be opening three new provisions in 2026. One provision opened last month (January) and a further two would be opening later in the year.

The Council proposes to pay based on the number of pupils currently on roll in special schools or resource provisions, unless the commissioned number is higher, which is why commissioned numbers are increasing between 2025/26 and 2026/27. The Woodlands figure increased mid-year from 20 to 30 and SH asked Forum to note that these figures could increase before the February 2027 Schools Forum meeting to 40, depending on negotiations.

In relation to special schools top up funding, the banding rates have not changed since last year and similarly, for the mainstream top up rates. The rates are currently under review.

Debbie Edwards then provided an update on the banding review, referring to support received from Judith Mobbs from the Department for Education, to carry out an independent review of the Council's services. The Council has invited partners and stakeholders from about 70 schools to attend three different workshops to co-produce a scope for how it can use available funding in a more effective way. Judith will provide a report identifying a proposed scope of work and timeline that will be shared with the partnership board, SEN partnership board and Schools Forum.

For members who were not part of the workshops, there were suggestions requiring six independent task and finish groups which closely align with the

current SEN partnership delivery groups. The Council is currently looking to review its annual SEN strategy to reflect this programme of work and include recommendations and actions that have been proposed in the recent SEN review. Forum members will be provided with regular updates of the Council's work with its schools, health partners and social care partners.

Sonja High then continued to review the remainder of the paper, asking all resource provisions to ensure that the local authority is informed of the teaching structure within their resource provisions so that the teacher pay award can be correctly allocated in 2026/27. The minimum funding guarantee remains at 0% for 2026/27 as set by the DfE, referring to the short paragraph about the use of the core schools budget grant 2025/26. The Council is awaiting further information from the DfE on the distribution of additional funding, which is due for publication next month.

Proposed funding allocations will be included in the high needs budget allocation notifications to schools and academies for distribution next month. The Council is asking Schools Forum to agree the updated commissioned places in special schools and resource provisions, noting the schools where changes are likely to occur. Schools Forum is asked to agree that the Council take that forward for negotiation.

Sonja noted that any further changes to the high needs funding arrangement will arise from implementation of the SEN review recommendations that will be brought to Schools Forum later in the year.

Philip Hopwood asked for clarification on whether the Council was asking Forum to agree to the commissioned numbers in the paper i.e. only those that are not outstanding.

Sonja confirmed that the Council had started negotiations but that this can be a lengthy process with the added delay of half term. In essence, Greenbanks had confirmed at 139, Oaklands is still to be decided and Woodlands, which is a resource provision, would probably go up to 40 based on need in the area and the school requesting that it increases.

Judith McGuinness, Head Teacher at Dee Banks asked Forum to note that her school had expanded massively over the last five years, taking over the old Huntington Primary School site. As a result, the school is operating at two sites which are half a mile apart. The school has tried to get split site funding and feels that is not fair that mainstream schools can get this, but special schools do not qualify for split site funding regardless of the distance. Dee Banks School has two of everything, caretakers, admin, boilers etc., and as it is not close enough to walk from one site to the other, the school is now in deficit. Judith asked Sonja if there was any leeway in this situation.

Sonja confirmed that she had put this case forward to the DfE as she is aware of the distance between the two sites and there is also a very steep road. The DfE has responded with a definite no, that special schools are not considered for split site funding.

Verity Dixon explained that the split site funding comes from the schools block funding element of the DSG, which is ringfenced for academies and mainstream schools. Special schools are funded from the high needs block and subject to completely different funding arrangements. The Council is unable to allocate split site funding out of maintained and academy schools block to a special school, because it must fill in the authority proforma tool for the schools block funding and cannot move that funding from the schools block to the high needs block.

There is no split site school allowance for special schools and this is what the DfE has confirmed. Judith asked if something could come from the high needs block as Dee Banks has increased its numbers from 108 to 143. Verity confirmed that as this Forum is for representatives of all schools and this is a single school issue they should probably take this discussion offline. Judith agreed to email Sonja in relation to this issue for further discussion. Verity also asked for an action point to have a further discussion with Debbie, Sal and others involved in the high needs budget about what the possibilities might be in relation to this issue. Dee Banks is funded for 143 commissioned places.

Duncan Haworth (Chair) asked if there any other comments or views on the proposals within the paper.

Hannah Mather (Woodlands Primary Governor) asked why this process was not completed sooner, explaining that they were completing building works to increase numbers but kept in limbo each year in relation to funding. As a result, they would be struggling to complete building work during the summer holidays and children would start school in September with wet paint on the walls. Hannah explained that parents are coming to the school to enquire about Reception places for September, but they were unable to respond as they are not being told and the process does not seem to align properly.

Debbie Edwards has received an email from the Woodlands Head and confirmed there is an SEN process around transition years. Debbie confirmed she would be happy to pick up a conversation with the Woodlands Chair and Head outside the Forum if that is appropriate. Hannah Mather agreed.

Verity Dixon wanted to offer reassurance to all members with resource provisions that the Council is aware that places in resource provisions must be planned ahead. As every new resource provision costs money in the high needs block, the Council is trying to smooth the process between education and finance, looking at the DSG to formulate a plan which changes timelines for the future. However, it is a requirement that commissioned places are confirmed at February Schools Forum regardless of whether agreements have been finalised.

The Chair asked Forum if it was happy to accept the paper and this was agreed.

4. Dedicated School Grant deficits announcement on 9 February 2026

Verity was asked by the Chair to discuss the announcement on 9th February 2026 by the Department for Education about DSG deficits and provide some information on what it will mean.

Verity Dixon discussed her briefing note which explains the government's announcement on DSG funding. The government has set out a national phased programme to address local authority DSG high needs deficits as part of a wider SEN reform. This includes significant write down of historic deficits, new grant mechanisms and the scheduled ending of the statutory override by March 2028, as local authorities have been building up deficits over several years without any financial consequences other than cash flow.

[Explanatory note on the government's approach Dedicated Schools Grant deficits - GOV.UK](#)

Subject to the links becoming public knowledge as they were not active at the time of the meeting. There are three key phases: phase one is support for historic DSG deficits up to 31st March 2026. Local authorities including Cheshire West with a SEN deficit will receive a high needs stability grant covering up to 90% of the deficit accrued to 31st March 2026. It will be paid in Autumn 2026, subject to grant terms and conditions. The conditions are that local authorities will be expected to set out a clear pathway towards an inclusive system in line with the government's wider vision for national SEN reforms. The local authority must secure DfE approval for a local SEN reform plan, some of which Debbie Edwards has already covered when talking about banding restructures and banding reform. There will be other areas such as increased resource provisions.

The Department for Education will commission local area partnerships which will help us to develop our local SEN reform plan and provide advisor support to ensure spending is efficient, effective and focusing on improving outcomes for children and young people. The Department for Education will also share their Best Value and Safety Valve Authority Programmes. Verity explained that there would be some experience of both DfE programmes at Cheshire West as her previous local authority had been through Best Value and Sal Thirlway had gone through Safety Valve at his previous authority.

For 2025/26, the predicted 90% grant subject to those terms is equivalent to an estimated £40.14million write off for Cheshire West. The Council general fund reserves would therefore need to fund approximately £4.46 million of the DSG deficit. For 2026/27 and 2027/28, support will continue to be appropriate and proportionate but not unlimited. The government will not write off deficits accrued in those periods and Cheshire West and Chester's forecast in-year deficits for 2026/27 and 2027/28 is between £36 million and £56 million.

At the current time, the Council is expecting to receive £40 million to write off historical DSG deficits whilst continuing to create ongoing deficits in the future.

The DfE may be providing additional support in the form of grants to implement change however, there is no information available at the time of the meeting.

For phase three, SEN funding from 2028/29 onwards will fall under central government budgets. Local authorities will not be expected to fund SEN costs from the general fund and will have to deal with any historic deficits not funded by grants from the DfE. We are not clear on what this means yet and more information will become available at a later date.

The local authority will engage schools and partners in relation to SEN system reform to develop and submit a high-quality SEN reform plan. The plan will require involvement of a DfE advisor and DfE ultimate approval, to plan the reserve strategy for strengthening high needs budget controls to prevent growth in new deficits and manage the residual DSG deficit after 31st March 2028. Information will be circulated along with Forum Minutes by Kelly Jarvis. For clarity, the link for entire local government settlement includes the element of the DSG and exact wording used by the DfE.

The Chair asked the Forum to note this paper.

5. Schools Financial Value Standard 2026-2027

Sonja High presented the report to update Schools Forum on the requirements of the school's financial value standard; the SFVS submission for maintained schools for 2025/26 should be submitted by 31st March 2026. The report is for information only and the Council is asking maintained schools and governing bodies to share the update and deadline with their representatives. Government guidance requires governing bodies to complete their SFVS self-assessment for 2025/26 and return it to the Local Authority by 31st March 2026.

A reminder was sent to all maintained school head teachers on 23rd January 2026, detailing the requirements for the submission with the links to the submission to complete from the DfE website, which should be downloaded and sent to the local authority. Schools should access the latest documents and guidance notes and Sonja has provided a link to the SFVS which takes you to the DfE website.

There are also some key audit findings from 2024/25 assessments as information provided by schools are reviewed by both the Schools Finance team and by internal audit. Please note that general feedback is provided by internal audit and the local authority cannot confirm that every school is operating at the level of controls within the framework as this would require individual school audits. Key findings from the most recent audit review are included in Appendix A and you will note that the internal audit recommended that the Local Authority designs its own checklist.

For clarity, the SFVS checklist for 2025/26 is a mandatory document produced by the DfE and the Local Authority is unable to make its own checklist. School Finance Officers have requested that maintained schools completed the DfE SFVS checklist. Paragraph 10 stipulates that there is no alternative checklist that

we can use. A further email with the additional information that is required will be sent to each maintained school and we are asking their governing bodies to approve their SFVS checklist submission in time for return to the Local Authority on or before 31st March 2026.

The Local Authority will then review the returns to complete the annual assurance statement to the DfE. In Appendix A there are key themes from the internal audit review of the SFVS checklist and returns.

The Chair asked the Forum to note the report.

6. A.O.B.

There was no other business.

7. Forum meeting dates schedule

The Schools Forum meeting will take place on 7th July 2026.

Arrangements for funding from the High Needs Block 2026-27

Purpose of the Report

1. The purpose of this report is to update Schools Forum on proposed arrangements for allocations from the High Needs Block for 2026-2027 for commissioned services, places and top up funding.

Recommendations

2. Schools Forum is asked to provide a view on the proposals within the report on financial arrangements for high needs pupils in 2026-27.

Background

3. Further to the budget setting proposals set out in the January 2026 report to Schools Forum, this report provides further detail on the proposed funding arrangements for high needs in 2026-2027. These proposals are made in the context of the continuing pressures on the high needs block and the planned increase on the DSG deficit reserve to meet demand for mainstream support and specialist provision.

High Needs Budget 2026-27

4. At the January meeting of Schools Forum, additional Dedicated Schools Grant (DSG) funding of £1.476m was allocated for High Needs expenditure to increase budgets from £66.645m to £68.121m (before deductions and recoupment).

High Needs Funding arrangements for schools in 2026-2027

5. The following paragraphs outline the proposed arrangements for funding schools in 2026-2027.

(i) Commissioned places in special schools and resourced provisions

6. The following table details the commissioned places currently agreed for special and alternative provision schools. For maintained schools, discussions about future commissioned places will be held on an individual school basis in view of SEND Review recommendations for the academic year 2026-27. Commissioned places



have been reviewed and updated in Table 1 and Table 2 below. Note that Ancora Community Alternative Provision Hospital School is not included in the below.

TABLE 1

Special/ Alternative provision schools	Academic Year 2024/25	Academic Year 2025/26	Academic Year 2026/27
Archers Brook	103	103	116
Cloughwood Academy	120	120	120
Dee Banks	143	143	143
Dorin Park	151	151	174
Greenbank	119	133	133
Hebden Green Academy	133	141	149
Hinderton	52	50	62
Oaklands	160	160	168
Rosebank School	49	49	50
The Russett School Academy	141	143	152
The Bridge	50	50	60
Total	1,221	1,243	1327

Figures were taken from February 2025 Schools Forum agreement. Since that date, the commissioned figures for Hinderton, Oaklands, and The Bridge have changed.

Note that the proposed commissioned numbers for Oaklands is based on the current commissioned number, and not the actual number on roll.

TABLE 2

Resourced Provision	Academic Year 2024/25	Academic Year 2025/26	Academic Year 2026/27
Acresfield Primary School	9	9	12
Barnton Primary School	15	32	32
Darnhall Primary School	10	10	10
Dee Point Primary School	32	32	42
Frodsham Primary Academy	11	16	16
Lache Primary School	9	9	9
Oak View Academy Primary (Mar2026)			10
Queen's Park High School (Sep2026)			12
St Josephs Catholic Primary	10	10	15
St Nicholas Catholic High School	12	12	14
The Catholic High School, Chester	15	15	15
The Grange Primary		10	10
The Rudheath Senior (Jan2026)		16	15



Upton Westlea Primary School	10	15	16
Willow Wood Community Primary	7	7	11
Witton Church Walk		7	7
Woodlands	20	20	30
	160	220	276

Woodlands Resource Provision commissioned number changed to 30 during the current financial year – as per the special school figures, the commissioned numbers above were agreed at Schools Forum in February 2025 (with the exception of the new provisions).

(ii) Special school top up funding

7. The special school top up funding rates remain the same as 2025/26 for 2026/27 and should also be applied to other local authority pupils placed in those schools.

TABLE 3

School	Top up rate Band 1 £	Top up rate Band 2 £	Top up rate Band 3 £
Archers Brook	4,175	12,854	16,982
Cloughwood	4,141	12,821	16,949
Dee Banks	4,456	12,935	16,965
Dorin Park	4,304	12,762	16,781
Greenbank	4,070	10,761	16,759
Hebden Green	4,225	12,686	16,707
Hinderton	5,746	14,461	18,604
Oaklands	4,047	12,462	16,464
Rosebank School	5,457	14,181	18,328
The Russet School	4,080	12,550	16,580
The Bridge			17,514

(iii) Mainstream top up rates

8. There are no proposals to amend current mainstream and resource provision top up rates for 2026/27, which are as follows.

Band	Funding rate £
A	4,500
B	7,125
C	11,062

These rates are currently under review.



(iv) Resource Provision Teacher Pay award 2026/27

Schools need to ensure that the Local Authority is informed of their teaching structure in their resource provision to ensure that the teacher pay award is correctly allocated in 2026/27.

9. Minimum Funding Guarantee (MFG)

Special schools minimum funding guarantee (MFG) – for 2026 to 2027, the MFG is 0% as set by the Government.

10. Core School Budget Grant (CSBG)

In 2025-2026, the Council received a separate Core School Budget Grant, comprising of the 3 separate grants Special Schools and alternative provisions received in 2024/25 and 2025/26:

- the teachers' pay additional grant (TPAG)
- the 2024 teachers' pension employer contribution grant (TPECG 2024)
- a full year allocation of the CSBG which is allocated for the period September 2024 to March 2025, to help with schools' overall costs, including the 2024 teachers' pay award and support staff costs

Further information about the distribution of additional funding will be published by the DfE in March 2026¹.

11. Next steps

Proposed funding allocations will be included in High Needs budget allocation notifications to schools and academies to be distributed by the end of March 2026.

Schools Forum to agree to updated commissioned places in special schools and resource provisions.

Any further changes to high needs funding arrangements arising from the implementation of the SEND Review recommendations will be brought to Schools Forum in year.

¹ [Core schools budget grant \(CSBG\) 2025 to 2026 for special schools, special post-16 institutions and alternative provision - GOV.UK](https://www.gov.uk/government/news/core-schools-budget-grant-csbg-2025-to-2026-for-special-schools-special-post-16-institutions-and-alternative-provision)



Agenda Item 2

Schools Financial Value Standard

Purpose of the report

1. This report is to update Schools Forum on the requirements of the Schools Financial Value Standard (SFVS) submission for maintained schools for 2025-26 which is due to be submitted to the Local Authority by 31 March 2026.

Recommendations

2. This report is for information.
3. Forum representatives of Local Authority maintained Schools and Governing Bodies are asked to share this update and the SFVS deadline of 31st March 2026 with their representative bodies.

Background

4. Current government guidance requires Governing Bodies to complete their SFVS self-assessment for 2025-26 and return it to the Local Authority by 31 March 2026. A reminder email was sent to Local Authority maintained school headteachers on 23 January 2026, detailing the requirements for the assessment and process for submitting returns for the statutory deadline.

Changes to the SFVS self-assessment checklist

5. Schools should access the latest documents and guidance notes which are available from the Department for Education (DfE) website at the following link.

[Schools financial value standard - GOV.UK](#)

Key audit findings from 2024-25 assessments

6. The information provided by schools is reviewed by the Schools Finance Team and by Internal Audit in assessing the level of assurance that could be placed on the financial management in operation in the Authority's schools.
7. The Local Authority are not able to confirm that each school are operating the level of controls in the framework as this would involve individual school audits. General feedback is provided



by Internal Audit to schools on the key findings, areas of best practice and opportunities for improving financial controls.

8. Key findings from the most recent (2024-2025) audit review are included in **Appendix A**. Officers are aware that similar findings are being reported each year regarding individual school responses, and are developing a plan to review and improve the quality of submissions.
9. The SFVS Checklist for 2025-26 return is the mandatory document produced by the Department for Education, and all maintained schools must complete the SFVS checklist and return it to the local authority in order that the local authority can complete an assurance statement on maintained schools' behalf.
10. Cheshire West and Chester Council finance officers request that maintained schools complete the DfE's SFVS checklist, which can be downloaded from the DfE's website via the link in paragraph 5 of this report. There is no alternative "Council SFVS checklist" for 2025-26, which is referred to in Appendix A - Internal Audit key findings. Use of the DfE SFVS checklist will ensure that each maintained school's return is fully DfE compliant.

Next Steps

11. Schools Finance team will email a reminder to each maintained school with the additional information required in the Audit findings in Appendix A.
12. Maintained school Governing Bodies should approve their DfE SFVS Checklist submission for return to the Local authority by 31 March 2026.
13. The Local Authority will review the 2025-26 returns to complete the annual assurance statement to the DfE.



Appendix A

Key Themes from Internal Audit Review of SFVS Returns

Internal Audit has recently undertaken a review of the School Financial Value Standard (SFVS) to obtain assurance over the accuracy of these returns. The review identified the following key issues:

Finding	Recommended Action
<p>The Schools Finance Team SFVS procedural guidance states that ‘Education & Inclusion Finance Officer to check through all the returns for quality and raise any actions/queries with Schools’.</p> <p>It is recognised that due to resource issues within the team the SFVS returns 2024/25 were not checked / reviewed by the Team. Due to the pressures faced by the Schools Finance Team during this period Internal Audit undertook a high level review of the quality of the returns on their behalf.</p> <p>The high level review did not identify any major issues, however there were some schools and/or questions where the responses did not give sufficient detail to verify that a ‘Yes’ response was appropriate.</p> <p>As schools have often struggled to identify the detail that should be recorded within the response to each question, the Council SFVS Checklist was implemented several years ago by the Schools Finance Team and Internal Audit. The checklist provided a series of bullet points which the school should ensure are in place to satisfy itself that a ‘Yes’ response is appropriate for each question. This helped schools provide more comprehensive responses which in turn ensured that the Schools Finance Team was able to form a better opinion on the quality of the returns.</p> <p>However, Internal Audit was informed by the previous Finance Manager – Education and Inclusion that a decision has been made to stop issuing the Council Checklist. In future, schools are to focus on the DfE Guidance when completing the SFVS.</p>	<p>It is recommended that the Council SFVS Checklist is reinstated to help improve SFVS responses within schools.</p> <p>The Council SFVS checklist should be reviewed to ensure that it is still appropriate, and the questions correspond to the DfE guidance. It should be issued to schools on an annual basis by the Schools Finance Team as a reminder to provide adequate detail within the response to each question.</p> <p>Consideration should be given to adding in a bullet point around the school’s compliance with the Failure to Prevent Fraud legislation that came into effect on the 1st September 2025.</p> <p>Internal Audit recognises the resource issues faced by the Schools Finance Team, however it is recommended that for 2025/26 a process for the review / oversight of the SFVS returns should be established within the Schools Finance Team. This process should be documented and staff made aware of their roles and responsibilities. A documented process will then ensure that there is business continuity during staff absence and maintain consistency of practice.</p> <p>The process should include the following:</p> <ul style="list-style-type: none"> ● Process to ensure all SFVS returns have been submitted and RPT templates completed. ● High level review of returns including analysis of No and In part answers. ● Ensure action plans have been established where appropriate. ● High level review to ensure answers appear satisfactory and refer to elements of DfE Guidance and Council checklist. ● Compare responses year on year and consider further action for schools that have poor returns and fail to improve. <p>Evidence of this should be retained on file and any schools of concern should be escalated to appropriate senior officers for further action.</p>

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