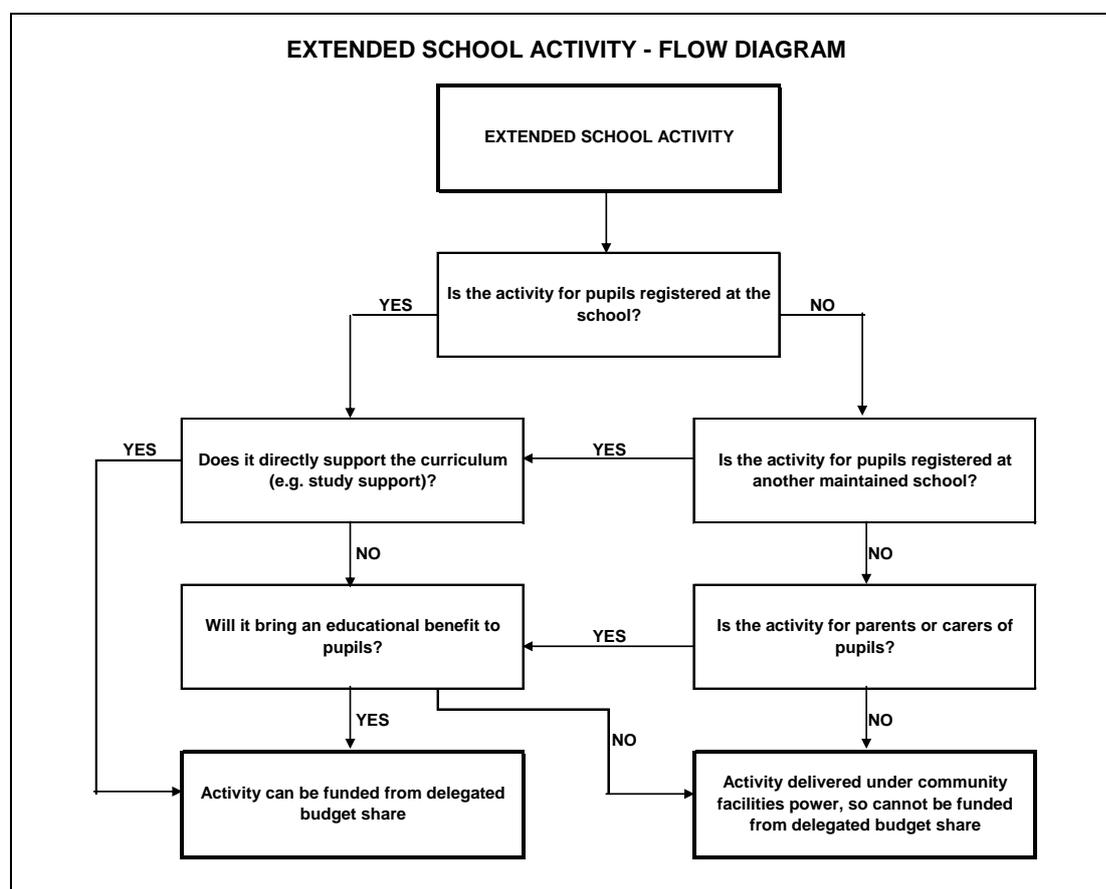


### Use of Delegated Budgets to Support Extended School Activity

A school's delegated budget, or 'budget share', is the funding it receives from the local authority for the 'purposes of the school'. The meaning of the term, 'purposes of the school', is not spelt out fully in legislation, but is understood to cover all the activities that the school is required to deliver in respect of the teaching and learning of the pupils registered at the school, or at other maintained schools (where, for example, schools are working collaboratively). The legislation does set out certain activities that are *not* 'purposes of the school, and which cannot therefore be funded from a school's delegated budget, and these include the provision of community facilities. (At present the only exception to this is for maintained nursery schools, which may fund community facilities from their delegated budget.) It would ultimately be for the courts to decide; but the Department for Education and Skills' view is that the term 'purposes of the school' may be taken to include all activities that bring an educational benefit to the pupils registered at the school or at other maintained schools.



Having asked these questions, and considered the particular circumstances, a school might conclude, for example, that a parenting class is eligible for funding from the delegated budget because it helps pupils' parents/carers to support their learning; but that an adult fitness class is not eligible for funding from the delegated budget because although it would improve the health of adults from the local community, and could include the parents and carers of pupils at the school, it would not bring any educational benefit to pupils. The school might also conclude that a breakfast club for pupils held during term time is eligible for funding from the

## Financial Guide for Schools

### Section 2.2 Appendix 2 – Extended Schools Flow Chart

delegated budget because it helped to ensure that pupils are in class on time and ready to learn; but that a play scheme during school holidays is not eligible for funding from the delegated budget where its purpose is childcare, and is therefore a community facility.

The distinction between extended activities that are eligible for funding from the delegated budget, and those that are not, is important because it will govern the way schools report their spending on various activities under Consistent Financial Reporting. A school may conclude that a certain activity is eligible to be funded from the delegated budget, but decide in the particular circumstances to fund the activity from other sources, or to support it only in part from the delegated budget. In those circumstances, the expenditure should still be reported as an activity that can be funded from the delegated budget.