

Primary and Secondary School Budget Notes 2023/24

Contents

1. Key changes to formula factors	2
2. Formula Factors Measures and Unit Values	3
3. Area Cost Adjustment (ACA)	5
4. Minimum Per Pupil Level (MPPL) Level	5
5. Minimum Funding Guarantee Budget (MFG)	5
6. De-Delegation (applies to maintained schools only)	6
7. Education Functions (applies to maintained schools only)	6
8. Copyright Licences	6
9. Growth Fund	6
10. SEN High Needs Funding – Mainstream Settings	7
11. SEN High Needs Funding – Special Centres (SC)	9
12. Universal Banding System (UBS)	10
13. 16-19 Funding Allocations	11
14. Pupil Premium	11
15. Mainstream School Additional Grant (MSAG)	11
16. National Tutoring Programme in Schools	12
17. Recovery Premium Funding	12
18. Primary PE and Sport Grant	13
19. Universal Infant Free School Meals Grant	13
20. Devolved Formula Capital	13
21. Schools Financial Value Standard (SFVS)	13
22. Three Year Governors' Budget Plan (maintained schools only)	14
23. Useful Links	14
24. Contact for Queries	14

1. Key changes to formula factors

The key changes and clarifications are as follows:

Schools Supplementary Grant

The 2022/23 Schools Supplementary Grant has been fully rolled in to the NFF by:

- adding an amount representing what schools receive through the grant into their baselines
- adding the value of the lump sum, basic per pupil rates and free school meals Ever 6 (FSM6) parts of the grant onto the respective factors in the NFF
- uplifting the minimum per pupil values by the supplementary grant's basic per-pupil values, and an additional amount which represents the average amount of funding schools receive from the FSM6 and lump sum parts of the grants

In the 2023/24 financial year, mainstream schools will be allocated additional funding through the mainstream school's additional grant (MSAG) 2023 to 2024. This is in addition to schools' allocations through the schools national funding formula. For further information please click [here](#).

Increase to the National Funding Formula Factor Values

NFF Core factors (such as basic per-pupil funding, and the lump sum that all schools attract) has been increased by 2.4%.

Funding for two deprivation factors in the NFF have increased by a greater amount than other factors (FSM Ever 6 pupils and the IDACI factors) by 4.3% when compared to 2022/23.

Minimum Per Pupil Level (MPPL)

Minimum per pupil level (MPPL) increases to £5,715 per secondary pupil and £4,405 per primary pupil.

Minimum Funding Guarantee (MFG)

The MFG has been set at the same +0.5% level as the funding floor in the NFF.

2. Formula Factors Measures and Unit Values

The table below outlines the description, data source and unit values for each factor:

Funding Factor	Description	Data Source	Primary	Secondary
Basic entitlement (Age Weighted Pupil Unit)	Single unit for primary aged pupils and a single unit for each of Key Stage 3 and Key Stage 4	Autumn 2022 census	£3,415.42	KS3 - £4,815.19 KS4 - £5,427.03
	Free School Meals	Autumn 2022 census	£483.03	£483.03
Deprivation	Free School Meals Ever 6	2022 to 2023 FSM6 data mapped to the Autumn 2022 census	£709.45	£1,036.50
	(IDACI) Band F	Income Deprivation Affecting Children Index (IDACI) 2019 data matched to the Autumn 2022 census using pupil's postcodes	£231.45	£337.11
	(IDACI) Band E		£281.77	£447.81
	(IDACI) Band D		£442.78	£623.91
	(IDACI) Band C		£483.03	£684.29
	(IDACI) Band B		£513.22	£734.61
	(IDACI) Band A		£674.23	£935.87
Prior Attainment	Primary phase (years 1-6) pupils who did not achieve a good level of development.	Early Years Foundation Stage Profile (EYFSP) total score mapped to the autumn 2022 census. As there were no EYFSP tests in 2020 or 2021 the year 2 and year 3 ratios will use the year 4 ratio	£1,162.29	

Funding Factor	Description	Data Source	Primary	Secondary
	Years 7-11 who did not achieve the expected level of attainment	KS2 attainment data mapped to the autumn 2022 census. As there were no KS2 tests in 2020 or 2021 the year 8 ratio and 9 ratios will use the year 10 ratio		£1,761.04
English as an additional language (EAL)	English as an additional language, for a maximum of 3 years after the pupil enters the statutory age school system	Autumn 2022 census for language group, plus autumn 2019, 2020 and 2021 censuses	£583.66	£1,574.88
Mobility	Pupils whose school census record at their current school (or one of its predecessors) in the last three years is not typical, above a 6% of NOR threshold.	Autumn 2022 census As a result of the cancellation of the summer 2020 census, any pupil with an entry date at the current school which is after the spring 2020 census date (16 January 2020) and up to, and including, the summer 2020 census date (21 May 2020) will be classed as mobile	£950.96	£1,368.58
Lump Sum	A standard lump sum for each school		£128,807.68	£128,807.88
Sparsity	Schools that are remote, measured by sparsity distances, and are small, based on average year group size	Autumn 2022 census, GIAS, Ordnance Survey, Office for National Statistics	£56,655.25 (Tapered)	£82,416.79 (Tapered)
Split Sites	Based on split sites more than 1 miles apart		£64.04 per pupil + base of £47,993.91	

Funding Factor	Description	Data Source	Primary	Secondary
Rates	Based on rateable value set by the Valuation Office Agency			
Exceptional Factor - Rents	Based on school premises	Exceptional factor for rents where the rent or lease agreement forms 'an intrinsic part of the school's activities' and exceeds 1% of school budget		
Minimum per pupil level	A minimum per pupil level for both Primary and Secondary Schools. The calculation includes all pupil led, lump sum and sparsity allocations, but excludes all premises and MFG allocations.		£4,405	KS3 & KS4 schools – £5,715 KS3 only schools - £5,503 KS4 only schools – £6,033

A full technical specification providing detailed information of the school level data is available on the ESFA website: [ESFA Schools Block Dataset Technical Specification](#)

3. Area Cost Adjustment (ACA)

Schools have received an area cost adjustment uplift which for Gloucestershire is 0.00631. This has already been applied to the pupil led, school led and split site formula factor unit values.

4. Minimum Per Pupil Level (MPPL) Level

The national funding formula ensures every school receives a minimum level of funding per pupil. The minimum per pupil funding (MPPL) rates are set at £4,405 for primary schools and £5,715 for secondary schools with KS3 & KS4 pupils. This calculation is based on all formula factors (both pupil and school led) but excludes business rates, rents, MFG and split sites.

5. Minimum Funding Guarantee Budget (MFG)

The NFF includes a +0.50% funding floor transitional adjustment against the school's previous year's indicative NFF (not the school's actual budget received).

The DfE have not allowed Local Authorities to use a funding floor in 2023/24, but instead recommend they set the MFG at +0.50% if they wish to mirror the floor protection in the NFF. The Gloucestershire formula therefore includes a +0.50% MFG.

6. De-Delegation (applies to maintained schools only)

The de-delegation rates per pupil are as follows:

Description	Primary	Secondary
Targeted Intervention & Support (Primary only)	£9.27	N/A
October Pupil Increases above Thresholds (Primary only)	£6.32	N/A
Union Facilities (Primary only)	£3.05	N/A

7. Education Functions (applies to maintained schools only)

The Education Functions rates are as follows:

Description	Primary	Secondary
Education Functions (contribution to LA statutory duties for maintained schools)	£5.00	£5.00

8. Copyright Licences

The Department for Education (DfE) buys copyright licences for all state-funded primary and secondary schools in England – covering schools for almost all their copyright requirements.

Purchasing these licences directly means that DfE can save schools money and the administrative time involved in applying for many different licences.

The licences mean you can copy, re-use and share content from a wide range of sources within your school for non-commercial, educational purposes.

Your school leadership (head and chair of governors) needs to make sure that:

- all intended activities are covered adequately by the licences
- all staff follow the terms and conditions

The copyright licences are covered centrally by the LA.

For more information on what content you can use, and how to gain other permissions please refer to: <https://www.gov.uk/guidance/copyright-licences-information-for-schools>

9. Growth Fund

The Growth Fund is part of school's block DSG funding retained centrally to support new schools and schools which are required to provide extra places to meet basic need within the Authority, including pre-opening and reorganisation costs. The amount needed for the growth fund is agreed each year by the school's forum.

The ESFA is very clear that the growth fund can only be used for the purposes of supporting growth in pre-16 pupil numbers to meet basic need and to meet the costs of new schools.

Funding schools that have a significant increase in pupils not related to basic need are not compliant criterion and are disallowed under the Schools and Early Years Finance Regulations.

10. SEN High Needs Funding – Mainstream Settings

Schools and academies are funded for a financial year according to a formula using factors set in national regulations and are allocated a 'School Budget Share'. A statement informing schools of their funding for the new financial year is published each year.

Funding is allocated to mainstream schools and academies under three main elements:

Element 1 - The Basic Entitlement per pupil (sometimes referred to as the Age Weighted Pupil Unit (AWPU):

Schools get most of their funding based on the total number of pupils in the school. Every pupil in a school attracts an amount of money. The amount varies from one authority to another. There is usually more funding for each pupil in a secondary school than in a primary school. This is the core budget for each school, and it is used to make general provision for all pupils in the school including pupils with SEN.

Element 2 - Additional Support Funding - The School's Notional SEN Budget:

Within the "School Budget Share" there is a 'notional' sum for SEN. It is called the "notional" SEN budget because governors of schools are legally responsible for deciding how the budget share is to be spent in the best interests of all the children of the school. When funding is delegated to schools, they can spend it in the way they think is best. However, schools have a duty to identify, assess and make special educational provision for all children with SEN; and the local authority has a duty to set out what schools are expected to provide from their delegated budget. A school should use its notional SEN budget to fund up to £6,000 worth of special educational provision for a pupil with SEN (on top of the basic entitlement (AWPU) sum). This is an average figure, as not all pupils with SEN require special educational provision up to the amount of £6,000. It will depend on the individual needs of each pupil with SEN.

Additional SEN Support (Pre 16 pupils)

Apart from the basic entitlement per pupil and a lump sum, mainstream school funding is based on a number of formula factors that differentiate funding on the basis of pupil data. This funding forms part of the notional SEN budget. In Gloucestershire the Notional SEN budget consists of 100% of the Prior Attainment factor rate and 2.5% of the Age Weighted Pupil Unit factor rate.

Schools and Academies will be expected to contribute the first £6,000 of the additional educational support provision for high needs pupils from their notional SEN budget - this is over and above the cost of standard teaching and learning (which is funded by the age weighted pupil unit (AWPU)).

The number of high needs pupils for whom schools are expected to contribute will be restricted to 1 for every 30 pupils on roll (October 2022), rounded to the nearest whole number.

Gloucestershire will allocate additional SEN support funding of £6,000 pro rata above the 1 for every 30 pupils on roll threshold.

Protection will be place to ensure that schools in receipt of 1 in every 40 funding in 2022/23 do not receive less funding, in real terms, than they did in 2023/24. Schools that are eligible for protection funding will receive this in January 2024

Element 3 - Top-up Funding (sometimes referred to as an Individually Assigned Resource (IAR))

In addition to funding delegated to schools for elements 1 and 2 described above, if the child has an Education, Health and Care Plan (EHCP) or a statement of special educational needs local authority determines that a child needs additional support to meet specified high needs, it can then provide IAR funding (element 3) towards the extra cost of that provision. The IAR (element 3) is funded by the local authority in which the pupil lives.

Element 3 is provided by the local authority for an individual pupil who has a high level of needs and schools are expected to use this funding to make provision for that individual pupil.

An individually assigned resource is allocated by the LA to enable the school to make appropriate educational provision to meet the educational outcomes in the Statement or Educational Health and Care Plan. Again, governors of schools are legally responsible for deciding how the funds they receive are best used to meet the child's educational outcomes.

For the very small number of children in mainstream education who have exceptional needs requiring more support above elements 1 and 2 and an IAR, a case can be presented by a school to the local authority SEN Panel to obtain a personal supplement, the amount of which will vary according to the assessed need.

The funding a mainstream school/academy receives as an IAR/personal supplement (element 3) will vary through the year as this money "follows" the child. If a child with an EHCP joins the school part-way through a year, an IAR, and exceptionally a personal supplement, will be allocated to the school on a pro-rata basis, calculated according to the number of school days left in the financial year. Equally, if a child leaves, a proportion of the IAR/personal supplement originally allocated will be removed from the budget, again on a pro-rata basis.

The top up funding in mainstream have been uplifted by 3.4% compared to FY 2022/23.

The top up funding allocations are based on current EHCP's known as of 15th February 2023 and therefore are ***indicative***. The funding allocations will be updated in April to take into account any known changes since this date.

The allocations will already include part year (April to August) adjustments for:

Infants/Junior/Primary

- Year 6 high needs pupils where transfer to secondary schools is anticipated
- Year 2 high needs pupils attending infant schools where transfer to junior school is anticipated

Secondary

- Year 11 & 13 high needs pupils where leaving school at end of 2022/23 Academic Year is anticipated

The top up funding allocation at pupil level will be made available via [Perspective Lite](#). This will be updated each month.

Perspective Lite is a web-based system/tool which allows the secure transfer of files between schools and the LA. It also provides live headline key stage data as well as news bulletins, amongst some other useful functionality and is available to purchase via your [GCC Plus traded services account](#).

The top up funding allocation at pupil level file will be called **916nnnn_2324[Month]HNTopUpFunding.xlsx** where nnnn is your school DfE number.

Adjustments to High Needs Funding during the Financial Year

Schools are reminded that the funding from the High Needs Block will fluctuate throughout the year as pupils and statements change, for example:

- Adjustments will take place where more up-to-date information about pupil transfers becomes available. As budgets can only be based on the most up-to-date information available when issued, there may be some changes necessary during the year e.g. year 7 transfers, pupils in year 11 move into the sixth form etc.
- Where a pupil moves between schools, funding will transfer with the pupil for the remainder of the financial year
- Where a pupils' needs are reassessed, and the funding has changed this will be adjusted accordingly from the date of the change
- Where a new qualifying EHCP is issued, the appropriate funding will be from the date stated in the EHCP
- Where a pupil moves from a special school, top up funding will start from the date the pupil commences in mainstream

11. SEN High Needs Funding – Special Centres (SC)

Special centres (SC) are funded on the basis of an agreed number of planned places (base funding) plus top up funding for each occupied place. SCs provide specialist support for a specific type of high need e.g. sensory, physical disability. SC provision is integral to a limited number of mainstream schools and academies. EHCPs will name the SC as appropriate provision to meet the pupil's needs. The core curriculum is provided through the school and pupils are fully integrated within normal classes in as far as their need allows. SCs are funded to provide the specific specialist support to individual pupils as identified in statements/EHCPs.

Elements 1 & 2 - Base Funding:

Planned places are agreed each year between the establishment and the local authority taking into account the current places and estimated place numbers required in the following September.

SCs are provided with per pupil funding for occupied agreed planned places in the SC through their main school budget share. They are also provided with base funding of £6,000 for each of those occupied agreed planned places and base funding of £10,000 for each of the unoccupied agreed planned places.

Element 3 - Top Up Funding:

SCs are allocated top-up funding for every occupied place. The top-up is funded by the LA in which the pupil lives.

The funding a SC receives as top-up will vary through the year as this money “follows” the child. If a child joins the SC part-way through a year, a top-up will be allocated to the school on a pro-rata basis, calculated according to the number of school days left in the financial year. Equally, if a child leaves, a proportion of the top-up originally allocated will be removed from the budget, again on a pro-rata basis.

The standard special centre top-up banding rates have increased by 3.4% from 1st April 2023 are as follows:

Band	Annual Rate
C&I rate	£3,422
EPIC rate	£6,117

12. Universal Banding System (UBS)

A Banded Funding project was commissioned in 2021 to design and deliver a universal banded funding system for pupils with Education, Health and Care Plans (EHCPs) to replace the current Resource Allocation System (RAS) and the existing Special School banding framework.

The system aims to support the delivery of tailored, child-focussed support, facilitate more creativity and flexibility and, in turn, equip children/young people with special educational needs and disabilities (SEND) to reach their full potential.

For each category of special educational need (Social, Emotional Mental Health; Cognition and Learning; Communication and Interaction; Sensory and Physical) a set of descriptors ranging from bands 1 to 6 have been developed which denote the increasing needs of children/young people.

The banding descriptors provide detailed guidance as to relevant SEN that a child/young person may display, and the recommended level of provision required to meet these needs. The [descriptors](#) will be cross-referenced with pupils' EHCPs to help assign an appropriate banding level. The development and testing of the descriptors were conducted in coproduction with partners including the Education Psychology Service, Advisory Teacher Service, EHCP Service, Gloucestershire Association of Special School Head Teachers (GASSH), healthcare professionals, Gloucestershire Parent Carer Forum (PCF) and a working group of Special Educational Needs and Disabilities Co-ordinators (SENDCOs).

The school's forum agreed the implementation of the universal banding system as follows:

Band (based on descriptor)	Mainstream Annual Rate	Special School & Special Centres Annual Rate
1	£2,612	Not Used
2	£5,957	
3	£9,014	£2,116
4	£12,740	£7,938
5		£14,110
6		£24,963
7		Exceptional Funding

13. 16-19 Funding Allocations

The 16-19 funding allocations are calculated using the ESFA funding formula that incorporates factors including student numbers, student retention, higher cost subjects, disadvantaged students and area costs.

This is supplemented by additional funding for high needs students, bursaries and other financial support awarded to individual students.

The figures shown in the budget represent 4/12ths of the 2022/23 academic year. Please note that the 2023/24 academic year allocations will be added in due course.

For more information please refer to the ESFA 16-19 funding pages:

<https://www.gov.uk/guidance/16-to-19-funding-how-it-works>

14. Pupil Premium

The Pupil Premium is additional funding allocated to schools depending on the number of pupils eligible for Free School Meals (FSMs). The aim of this policy is to improve the outcomes of these pupils. It is recognised nationally that children who come from economically deprived backgrounds do less well academically than their peers. The premium also includes funding to support Children in Care and also children of service families.

Schools are held to account for the use of the funding and are required to detail how the funding is used with a statement posted on their website. Governors are expected to monitor the use of the additional funding and ensure that it is well targeted.

The pupil premium rates for 2023-24 financial year are as follows:

- £1,455 for each eligible primary-aged pupil
- £1,035 for each eligible secondary-aged pupil
- £2,530 to support looked-after children
- £2,530 to children adopted from care under the Adoption and Children Act 2002 and children who have left care under a Special Guardianship or Residence Order
- £335 for each eligible service child

The DfE has provided the number of pupils by school previously eligible for FSM, as per past census data. This information is available via [Get Information About Pupils \(GIAP\)](#).

For more information please refer to the DfE pupil premium page:

<https://www.gov.uk/government/publications/pupil-premium/pupil-premium>

15. Mainstream School Additional Grant (MSAG)

In the 2023 to 2024 financial year, mainstream schools will be allocated additional funding through the mainstream schools' additional grant (MSAG) 2023 to 2024. This is in addition to schools' allocations through the schools national funding formula.

The grant will be issued in 2 tranches. In May 2023 for local authorities, and June 2023 for academies, to cover April 2023 to August 2023; and in October 2023 for local authorities, and November 2023 for academies, to cover September 2023 to March 2024. In recognition of the funding cycle for academies, which follows the academic year, they will receive an additional allocation of the MSAG to cover April to August 2024.

Schools will have the flexibility to prioritise their spending of the MSAG to best support the needs of their pupils and staff and address cost pressures.

The national 5 to 16 MSAG per-pupil funding rates will be:

- a basic per-pupil rate of £119 for primary pupils, including pupils in reception
- a basic per-pupil rate of £168 for key stage 3 pupils
- a basic per-pupil rate of £190 for key stage 4 pupils
- a lump sum of £4,510
- an FSM6 per-pupil rate of £104 per eligible primary pupil
- an FSM6 per-pupil rate of £152 per eligible secondary pupil

The base funding rates provided above will be multiplied by the relevant Area Cost Adjustment (ACA) to determine the school-level allocations which will be published in Spring 2023.

Further information including indicative funding rates and a calculator tool can be found [here](#).

16. National Tutoring Programme in Schools

The National Tutoring Programme in School is allocated on an academic year and the funding is agreed for 2022-23. The school led allocations have been published and can be found [here](#).

There are three subsidised tutoring options available to schools for the 2022-23 academic year. Further information on each is as follows [Tutoring Partners, Academic Mentors and School-led Tutoring](#). The conditions of grant have been published for the School-led Tutoring grant with the grant for 2022-23 being calculated based on the number of pupils eligible for pupil premium. Mainstream schools and academy trusts in England will receive £162 per eligible pupil and non-mainstream schools will receive £423 per eligible pupil.

17. Recovery Premium Funding

The Recovery Premium grant is allocated on an academic year. The grant is part of the government's package of funding to support pupils whose education has been impacted by the pandemic.

Mainstream schools will get the follow rates per eligible pupil:

- £145 primary schools
- £276 secondary schools
- £290 primary special education units
- £552 secondary special education units

Further information on the funding can be found [here](#).

18. Primary PE and Sport Grant

This premium is to be used to fund improvements to the provision of PE and sport, for the benefit of primary-aged pupils, in the academic year to give them the opportunity to develop a healthy lifestyle. The premium for the academic year is funded over two instalments. For the academic year, the first payment is October/November while the second instalment will fall in the first half of the following financial year, due May time.

Allocations for the academic year 2022-23 used the number of pupils in years 1 to 6 (or aged 5 to 10 years where pupils are not recorded by year group), as recorded on January 2021 census, as follows:

- schools with 17 or more pupils receive £16,000 plus £10 per pupil
- schools with 16 or fewer pupils receive £1,000 per pupil

The continuation of the Primary PE and Sport Premium for academic year 2023-24 has not yet been confirmed by the DfE.

Further information of the funding can be found [here](#).

19. Universal Infant Free School Meals Grant

Universal infant free school meals provide funding for schools to offer free school meals to pupils in reception, year 1, and year 2. The UIFSM grant is based on an academic year. Each meal taken by an eligible pupil attracts £2.41. An allocation assumes that pupils will take 190 school meals over an academic year, providing £457.90 per eligible pupil.

Pupil numbers are based on the UIFSM eligible pupils recorded as taking a meal on the October and January census of the previous academic year. The April - August funding is an actual, the Sept - March payment an estimate based on the previous years' census figures.

Further information of the funding can be found [here](#).

20. Devolved Formula Capital

The devolved formula capital rates for 2023-24 financial year have not yet been announced.

For more information please refer to the DfE capital allocations pages
<https://www.gov.uk/government/publications/capital-allocations>

21. Schools Financial Value Standard (SFVS)

The SFVS helps schools to manage their finances and to provide assurance to the local authority that they have secure financial management in place.

LA maintained schools are required to submit the SFVS annually to the authority. Further information can be found on the ESFA website:

<https://www.gov.uk/guidance/schools-financial-value-standard-and-assurance-sfvs>

22. Three Year Governors' Budget Plan (maintained schools only)

As per the Scheme for Financing Schools, maintained schools are required to provide LAs with three-year budget forecasts approved by your governing body, or a committee authorised to approve the three-year budget no later than 30 June 2023.

The Governor's Budget Plan timetable is as follows:

Date	Action
w/c Monday 10 April 2023	2023/24 GBP template made available
Friday 26 th May 2023	Last date for submission of GBP template
Thursday 30 th June 2023	Recovery plans submission date (for deficit schools only)

23. Useful Links

School and Academy Financial Management and Assurance:

Reporting for academies, maintained schools, local authorities including school procurement, risk protection arrangement (RPA), payments and compliance.

<https://www.gov.uk/education/school-and-academy-financial-management-and-assurance>

Benchmarking

Benchmarking allows you to check how your finances compare with other similar schools or multi-academy trusts.

<https://www.gov.uk/guidance/schools-financial-efficiency-financial-benchmarking>

Buying for Schools

Department for Education advice on buying goods and services for your school.

<https://www.gov.uk/guidance/buying-for-schools>

Schoolsnet Finance Pages

Please use the schools finance pages on schoolsnet to keep up to date with information with regards to school budgets, year end accounting, school regulations and funding.

<https://www.glosescouk.org/schoolsnet/school-office/schools-finance/>

24. Contact for Queries

If you have any queries regarding your budget allocation, please submit an email to:

schoolbudgets@glosescouk.org