



Special Schools Budget Note 2025/26

These notes set out the basis on which your budget has been estimated for 2025/26

Basic Entitlement

Places

The funding rate for each agreed place is set nationally by the DfE at £10,000 per agreed place. Maintained schools will receive their place funding direct from the local authority. Academies and free schools will receive their funding direct from the Education and Skills Funding Agency (ESFA). Place funding for financial year 2025/26 is based on 5/12 of commissioned places from September 2024 (including current additional places), and 7/12 of commissioned places from September 2025.

Top- Ups

The process for assigning a funding band to each pupil has been agreed through the Gloucestershire Association of Special School Headteachers (GASSH). The top-up for each pupil on roll will be calculated on a daily basis and set out on a monthly statement.

Minimum Funding Guarantee Budget

A minimum funding guarantee (MFG) of 0% continues to offer protection for special schools. Further details can be found in the section on maintained special schools and special academies, and in [annex 3: special schools minimum funding guarantee](#).

Additional funding for 2025/26 (See summarised table below)

3.4%

Special school, academy and free school will receive the same 3.4% funding as 24/25, however if there has been an increase in commissioned numbers, then there will be a proportional increase in 3.4% funding.

This additional payment is to be excluded from MFG calculations.

It is a standalone one-off payment.

More information and an example of the funding calculation can be found in section 16.1: [High needs funding: 2025 to 2026 operational guide - GOV.UK](#)

Historic teachers' pay and pensions funding (previous TPG and TPECG)

Locked at the 20/21 value per place, and updated by commissioned number changes.

CSBG (consolidated grant for 2025 to 2026, incorporating pay and pensions funding allocated as separate grants in the previous year)

Locked at 2024 to 2025 full-year value per place of combined TPAG, TPECG and CSBG, unless moving to national per-place rate following consultation

Main Funding Streams Summarised

Table 4: main funding streams for special schools' core staffing and other running costs
Shown below

Funding element	Value	Data used	Inclusion in 2025 to 2026 MFG
Place funding	Flat rate £10,000 per place	Number of places decided by provider local authority, in consultation with school	Yes
Top-up funding	Variable, may depend on local system of funding bands	Should reflect the cost of provision in excess of the place funding, necessary to make the provision that has been commissioned	Yes
Historic teachers' pay and pensions funding (previous TPG and TPECG)	Locked at 2020 to 2021 value per place	Number of places decided by local authority, in consultation with school	No, this is a separate high needs funding stream, not to be included in the MFG calculation
Additional 3.4% funding equivalent to mainstream schools additional grant (MSAG)	Locked at 2023 to 2024 value per place	Number of places decided by local authority, in consultation with school	No, this is a separate high needs funding stream, not to be included in the MFG calculation
CSBG (consolidated grant for 2025 to 2026, incorporating pay and pensions funding allocated as separate grants in the previous year)	Locked at 2024 to 2025 full-year value per place of combined TPAG, TPECG and CSBG, unless moving to national per-place rate following consultation	Number of places decided by local authority, in consultation with school	No, this is a separate high needs funding stream, not to be included in the MFG calculation

Payment of Monthly Top- Ups

These top-ups will be based on *actual* occupancy of the agreed places and will be calculated on a daily rate. Therefore if a band 4 pupil only stays at a school for 4 days during April, the school will receive $((\text{£8,421}/365)*4) = \text{£92.28}$. Each school will receive a monthly monitoring sheet via email showing the breakdown of the payment.

	3	4	5	6	7
2025/26 Yearly Top Up Rates:	£2,245	£8,421	£14,969	£26,197	Bespoke

The Post 16 the top-up calculation is the same as for pre-16.

Top ups will be for Gloucestershire children only. For Looked After Children (LAC) from other Local Authorities (LA) and for children from Wales the actual top-up recouped from the other LA will be passed on.

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.

Pupil Premium Grant funding will continue in the 2025/26 financial year, with the rates for the new year still to be confirmed. The numbers of eligible PPG pupils will be taken from the October 2024 census.

The DfE has provided the number of pupils by school previously eligible for FSM, as per past census data. This information will be made available via [https://services.signin.education.gov.uk/Get Information About Pupils \(GIAP\)](https://services.signin.education.gov.uk/Get Information About Pupils (GIAP)).

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

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

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 2024/25 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 2024/25 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 2024 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 2025/26 has not yet been confirmed by the DfE.

Further information of the funding can be found here: <https://www.gov.uk/guidance/pe-and-sport-premium-for-primary-schools>.

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 £2.53. An allocation assumes that pupils will take 190 school meals over an academic year, providing £480.70 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:

<https://www.gov.uk/government/publications/universal-infant-free-school-meals-uifsm-2023-to-2024/universal-infant-free-school-meals-uifsm-conditions-of-grant-2023-to-2024>

Teachers Pay and Pension Grant

Local authorities must allocate this historic teachers' pay and pensions employer contribution grant funding to maintained special schools, PRUs, special and AP academies and maintained and academy hospital schools, on a per place basis according to the agreed number of funded places in the financial year 2025 to 2026.

This is a separate high needs funding stream (that is, neither place funding nor top-up funding), as follows:

- minimum of 40 places per school must be funded
- no recoupment for academies, so local authorities must fund academies directly
- this funding must be excluded from any special schools MFG calculation

Local authorities should, use the same per place annual amount used in 2021 to 2022 and 2022 to 2023 and apply that to any changes in place numbers after April 2025.

Link (Section 9.3.2): [High needs funding: 2025 to 2026 operational guide - GOV.UK](https://www.gov.uk/government/publications/high-needs-funding-2025-to-2026-operational-guide)

Devolved Formula Capital

The devolved formula capital rates for 2025-26 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>

Copyright Licences

The Department for Education (DfE) buys copyright licences for all state-funded 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

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>

Three Year Governors' Budget Plan (maintained schools only)

Governor's Budget Plan Timetable 2025/26

Date	Cheque Book School	Central School
Friday 18 April 2025	2025/26 Governor's Budget Plan Template made available on schoolsnet	
Friday 06 June 2025	Last date for submission of Governors Budget Plan Template	
Friday 27 June 2025	Recovery plans submission date (for deficit schools only)	

Schools that submit a Governors' Budget Plan showing a deficit will also be required to submit a recovery plan as part of the LA's balance control mechanism. Where necessary further revised plans may also be requested throughout the year where a school is in deficit or at risk of going into deficit.

Schools Financial Value Standard (SFVS) and Assurance

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:

[Schools financial value standard - GOV.UK](https://www.gov.uk/government/publications/schools-financial-value-standard)

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://financial-benchmarking-and-insights-tool.education.gov.uk/>

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 schoolnet to keep up to date with information with regards to school budgets, year end accounting, school regulations and funding.

<https://www.glos.ac.uk/schoolsnet/school-office/school-finance/>

Contact for Further Information

If you have any questions about the Budget Share for 2025/26, please contact Strategic Finance on: schoolbudgets@glos.ac.uk