



SCHOOLS FUNDING FORUM AGENDA

8.00 am

**Thursday
15 January 2026**

Rm 233 CEME

Members 21: Quorum: 9

MEMBERSHIP:

Representative Groups

LA Maintained School Representatives:

Head Teachers (7): Emma Allen, Special
Michael Ross, Primary
Kirsten Cooper, Primary
Georgina Delmonte, Primary
Hayley McClenaghan, Primary
David Unwin-Bailey, Primary
Chris Speller, Primary

Governors (1): Les James

Academy Representatives:

Primary (2): Chris Hobson
Vacancy

Secondary (5) Neil Frost
Scott McGuinness
David Turrell
Paul Larnar
Vacancy

Special (1) Andy Smith

AP Academy (1) Tony Machin

**Non-School
Representatives:** **Error! No document variable supplied.**

**Early Years PVI Sector
(1)** Emma Reynolds

Post 16 (1) Paul Larner

Diocesan Board (2) Chris Speller, Diocese of Chelmsford
Michael Ross, Diocese of Brentwood

Trade Unions (2): George Blake/John McGill, Teachers
Peter Liddle, Support Staff

**For information about the meeting please contact:
Katherine Heffernan
Katherine.Heffernan@haverling.gov.uk**

AGENDA ITEMS

- 1 APOLOGIES FOR ABSENCE AND ANNOUNCEMENT OF SUBSTITUTE MEMBERS OR OBSERVERS**
- 2 TO AGREE THE NOTES OF THE MEETING HELD ON 11TH DECEMBER 2025**
- 3 HAVERING SFF DRAFT EXEMPT MINUTES 11 12 25 (Pages 1 - 3)**
- 4 MATTERS ARISING**
- 5 ITEM 4 APPENDIX 4A - SCHOOLS FUNDING CONSULTATION 26-27 - FINAL_V1 (Pages 4 - 21)**
- 6 ITEM 4 APPENDIX - 4B - SUPPLEMENTARY UPDATE_CONSULTATION (Pages 22 - 25)**
- 7 ITEM 5 HIGH NEEDS BLOCK 25-26 AND 26-27 (Pages 26 - 29)**
- 8 ITEM 6 CSSB FUNDING 2026-27 (Pages 30 - 33)**
- 9 ITEM 7 EARLY YEARS FUNDING 2026-27 (Pages 34 - 40)**
- 10 NEXT MEETING DATES : 12TH FEBRUARY 2026 CEME (RM 235 / REMOTE)
11TH JUNE 2026 (CEME RM 233)**
- 11 ANY OTHER BUSINESS**

Zena Smith
Democratic and Election Services Manager

**MINUTES OF A MEETING OF THE HAVINGHAM
SCHOOLS FUNDING FORUM**

Agenda Item 3

**Thursday 11th December 2025 via Teams.
(8.00am – 9.10am)**

Present:

LA Maintained School Representatives:

Primary	Kirsten Cooper (KC) Hayley McClenaghan David Unwin-Bailey Mike Ross (also representing the Diocese of Brentwood)
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Special	Emma Allen (EA)
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Academy Representatives:

Primary	Chris Hobson (CH)
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Secondary	David Turrell (Vice Chair) (also representing Post 16) Paul Larnar (also representing Post 16) Neil Frost (NF) Scott McGuinness (SM)
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Special	Andy Smith
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AP Academy	Tony Machin
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Non-School Representatives:

Early Years PVI Sector:	Demi*
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Trade Unions:	Julia Newman (JN) (Support staff union representative) John McGill (JM) (Teaching staff union representative)
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Non-Members in attendance:

Angela Adams	Clerk, HGS
Trevor Cook (TC)	Assistant Director of Education
Katherine Heffernan (KH)	Head of Finance (Business Partnering)
Lisa Jones	Principal Education Finance Officer
Hany Moussa (HM)	Principal Education Finance Officer
Jacqueline Treacy (JT)	Senior Inspector for schools casing concern -HSIS)

*for part of the meeting

1. ANNOUNCEMENT OF NEW MEMBERS, APOLOGIES FOR ABSENCE AND ANNOUNCEMENT OF SUBSTITUTE MEMBERS OR OBSERVERS

All were welcomed to the meeting.

Apologies were received from the following Forum Members:

Georgina Delmonte (cluster F)
Chris Speller (cluster E)
Kavan Cheema- Strategic Business Partner

There were no substitutes in attendance.

2. HIGH NEEDS FUNDING

Forum members were asked to:

Provide feedback and approve the Local Authority (LA) to issue the final consultation document, after any changes agreed being made.

The consultation document set out the key points for Havering. These were noted as follows:

- Transfer of Funding to High Needs Block
- Earmarking Schools Block funding for Growth and Falling Rolls
- Full Adoption of National Funding Formula Factors
- Setting MFG at -0.5% or 0.0%
- Capping of Funding Formula for Affordability

There would be 3 questions in the consultation document:

- Do you support the transfer of 0.5% of Schools Block Funding to the High Needs Block to be funded by capping?
- Do you support the allocation of £0.53m to fund growth and falling rolls to be funded by capping?
- Which level should we set MFG? 0.0 or -0.5%?

The consultation document would be circulated and the deadline for a response was agreed as 9th January 2026, results would be shared as part of the papers for the meeting on 15th January 2026.

KH advised that final figures were still awaited from the DfE and those included in the document at this time were for illustrative purposes only. Final figures were expected on 16th December 2025.

Question 1: Forum members noted that they had already voted on the transfer of 0.5% to the High Needs block.

Question 2: The policy had been agreed and the fund would cost £0.53M, this may need to be reviewed in January.

TC noted that High Needs should still be included so evidence could be gathered to present to the DfE. It was further noted that a sustainable schools strategy for falling rolls would be drawn up based on cluster feedback.

It was further noted that once the LA had fully transferred to using the National Funding Formula (NFF) it would be very difficult to move away from it.

Question 3: Only a few schools were now attracting the Minimum Funding Guarantee (MFG) and the range, .0 or –0.5% was set by the DfE. A final vote would be held once final figures were available.

In response to a question raised by SM it was advised that anonymised figures would be available in January, each school would be aware of their own figures and it should not matter what other schools were allocated. KC confirmed schools had never been named in the past.

SM questioned the level of funding allocated to other schools when his school was in a similar position and they were allocated more funding. HM advised that all schools should now be on the NFF but could be affected by different demographics. HM advised that in previous years this was protected but now it had been transferred to MFG which took 10 years to be fully embedded. Funding was based on pupil numbers and deprivation factors. SM again stated that he was losing funding to schools that were in a better financial position than his school. SM requested the sight of un-anonymised data. JM commented that he could not see why the data had to be anonymised, finance should be as transparent as possible.

NF stated that the role of the funding forum was to consult on all schools not individual schools. KC also noted that her primary colleagues were all very open about their financial position and that the drop in funding may not relate to MFG, although it was good to challenge.

KH advised that the MFG protected schools both nationally and locally, it protected from fluctuations in data and deprivation was updated every 5 years. Most schools in Havering were now under MFG.

KC advised that forum members should vote on what was good for all, funding was a challenge for everyone. KC asked all clusters to encourage schools to complete the consultation so funding decisions could be finalised at the January meeting.

3. NEXT MEETINGS

Thursday 15 January 2026
Thursday 12 February 2026
Thursday 11th June 2026

Meetings to start at 8.00am at CEME either in room 233 or 235.

4. ANY OTHER BUSINESS

There were no additional business items.

The Chair thanked Forum members for their contributions.

Meeting closed at 8:40am



Consultation on Schools and High Needs Funding 2026-27

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Introduction

This consultation document provides information for schools about our proposed approach to Schools Block Funding for the financial year 2026-27 through the local funding formula.

Schools are asked to consider information provided below and respond to the Local Authority (LA). Their views will be shared with Schools Forum and taken into account when setting the final formula in January.

There have been significant delays in the provision of information by central government – in particular confirmation of the arrangements, rates and allocations is yet to be published. Therefore this consultation is being carried out at high level with illustrative estimates only. These have been prepared in good faith using last year's data for the most part and could be subject to change once the final figures are known.

Process

A summary of responses to the consultation will be reported to the meeting of the Schools Funding Forum on 15th January 2026, and will form part of the final decisions taken by the School Funding Forum members and the Local Authority in January, before schools are issued with their funding for the 2026-27 financial year.

Responding to the Consultation

The consultation paper and online link is sent to the Head Teachers of all schools and academies. Please bring this to the attention of Chairs of Governors, Chairs of Resources, Board Members and Trustees as appropriate.

You can contribute your views to the consultation in the online link provided in the body of the email.

If you require clarification on any point please email:

Education Finance at: education.finance@havering.gov.uk

Closing date of consultation: Friday 9th January 2026

1 Schools Funding 2026-27

1.1 Background to the funding options for 2026-27

As in previous years the Department of Education is requiring all Local Authorities to continue to converge their local funding formula with the National one. Full convergence is now expected in 2029-30.

Following a consultation held in summer 2021 the DfE began the move from a 'soft' NFF to a 'direct' NFF with transitional arrangements in place since financial year 2023-24. The resultant transitional arrangements remain unchanged for 2026-27, with LAs still required to use only NFF factors in local formulas and to move 10% closer to NFF factor values. These have no impact for Havering schools as NFF factors and values have already been adopted in full since 2018-19.

As the move to a 'direct' NFF continues in future years, it is likely that there will be changes that impact on Havering schools, for example, there is likely to be less local flexibility in determining the formulas used to allocate funding for Growth and Falling Rolls.

The DfE have confirmed that the earliest that the 'hard' formula will be adopted will be in 2029-30, as this is subject to primary legislation being in place, with the upcoming White paper for SEND reform being the focal point for upcoming DfE policy.

As Havering has already moved towards the NFF this means that there is very little scope for divergence. This consultation document sets out the key points for Havering. These are as follows:

- Transfer of Funding to High Needs Block
- Earmarking Schools Block funding for Growth and Falling Rolls
- Full Adoption of National Funding Formula Factors
- Setting MFG at -0.5% or 0.0%
- Capping of Funding Formula for Affordability

There are three questions on which we are consulting:

- Do you support the transfer of 0.5% of Schools Block Funding to the High Needs Block to be funded by capping?
- Do you support the allocation of £0.53m to fund growth and falling rolls to be funded by capping?
- Which level should we set MFG? 0.0 or -0.5%?

1.2 Transfer to High Needs Block

Schools Funding Forum members voted and agreed to transfer 0.5% of funding from the Schools Block to the High Needs Block of the Dedicated Schools Grant (DSG). This means reduces the funding available to schools through the main funding formula and supports spending on additional support for pupils with SEN. Based on projected calculations for 2026-27 this would equal approximately £1.334m.

Having used the 0.5% (£1.291m) transferred from the School Block to establish High Needs funding rates for 2025-26, it is necessary to transfer 0.5% again in 2026-27 to ensure that the rates can be maintained. The High Needs Working Group regularly meet to discuss the funding and arrangements for High Needs for 2025-26, and will consider how high needs funding in 2026-27 is distributed.

This transfer has been agreed in principle by Schools Forum and the Local Authority. As Havering has a deficit on its High Needs Block, the expectation is that we will continue to make this transfer which has been included in the budget planning. This is also firmly believed to be the view of the Department for Education (DfE).

Consultation Question

Do you support the continuation of the transfer of 0.5% from the Schools Block to the High Needs Block in 2026-27? If not how should the HNB make an equivalent level of saving?

2 Schools Block

The DfE released the national funding information for 2026-27 on 19th November 2025, setting out the approach for mainstream schools and central services for the coming financial year.

The total provisional core funding allocated through the Schools National Funding Formula (NFF) for 2026-27 amounts to £50.9 billion, which reflects the annualisation and incorporation of the former Schools Budget Support Grant (SBSG) and National Insurance Contributions (NICs) Grant into the formula. This total includes mainstream schools funding delivered via the NFF, alongside the separate allocations for High Needs, the Central School Services Block (CSSB) and Pupil Premium.

Following the same principles used in preceding years, the Government has rolled these grants into the NFF by applying adjustments to the basic per-pupil rates, the FSM6 allocations, the lump sum, and the minimum per-pupil levels (MPPL). The SBSG has been annualised to reflect a full-year equivalent, as opposed to the part-year award provided in 2025-26 when it was used to support the teachers' pay award. Baselines have been uplifted accordingly.

On 19th November 2025, the DfE published the “**National Funding Formula for Schools 2026 to 2027**” technical note and policy guidance, which sets out the factor-level changes, the national methodology and the revised rules for local formula construction.

Local authority allocations are based on primary and secondary units of funding (PUFs and SUFs). There has been no release by the DfE for the indicative allocations for financial year 2026-27, which will be calculated using October 2025 Census pupil numbers.

The table below shows the locally projected PUF and SUF, based on the formula funding factor rates, with comparison to the financial year 2025-26 final allocation.

	Actual primary unit of funding (PUF) £	Actual secondary unit of funding (SUF) £	Primary pupil numbers	Secondary pupil numbers	Pupil Funding £	Additional Grants £	Rates (NDR) £	Estimated Growth £	Total Schools Block Funding £
2026-27*	5,855	7,743	23,787	15,955	262,800,016	0	2,710,054	1,293,804	266,803,874
2025-26	5,580	7,564	23,938	15,945	254,175,879	7,879,092	2,710,054	1,293,804	266,058,828
Change	275	179	-151	10	8,624,137	-7,879,092	0	0	745,046

*locally calculated illustrative values – final values due to be confirmed by DfE

2.1 Pupil Growth and Falling Rolls Funding

As outlined above, the phased move to a direct NFF is likely to impact on the funding received by schools for Growth and Falling Rolls in coming years.

As part of the updated funding arrangements since 2025-26, the Falling Rolls Fund supports schools where school capacity survey (SCAP) data shows that school places will be required in the subsequent three to five years. The restriction applied in previous years, that schools must be judged Good or Outstanding at their last Ofsted inspection to be eligible for funding, was removed.

The local arrangements for supporting schools as part of the Growth fund remain unaffected for 2026-27, as there has been no changes to the arrangements.

The allocation for Growth funding is distributed based on the actual growth that LAs experience for each year, which is following the NFF principles of funding on a lagged funding basis (funding in a given year based on pupil numbers from the year before).

The calculation is based on the difference between the primary and secondary number on roll in each postcode locality (Middle Layer Super Output Area) between the most recent October pupil census, and the census in the previous October.

For financial year 2026-27 allocation this will be the October 2025 and October 2024 Census respectively with the per pupil rate yet to be published for financial year 2026-27. For financial year 2025-26, for Havering (including ACA) for primary is £1,700.86 and for secondary is £2,545.87 for the seven months period that the growth spans during the financial year (September to March).

Havering's Growth and Falling Rolls Funds support school expansions, bulge classes and those schools with falling rolls meeting the new revised requirements. The allocations for existing bulge classes, previous year expansions moving through year groups and for falling rolls, were set out for the Schools Funding Forum. A budget of approximately £1.82m is required to continue funding on the current basis, an increase of £100k from financial year 2025-26.

The Schools Funding Forum agreed the current arrangements for the Growth and Falling Rolls, and agreed that pupil growth and falling rolls funding for schools needs to be protected at current levels whilst this is still permitted by NFF regulations.

In the absence of the DfE final allocations for Growth and Falling Rolls being published for financial year 2026-27, we have modelled using the £1.294m from 2025-26, and an additional £530k of the Schools Block funding is required to fund the Growth and Falling Rolls Fund. The funding consultation for 2026-27 includes this transfer, to ensure that stability is provided to those affected schools where pupil number changes may adversely impair the schools to deliver good quality teaching and support to children.

Consultation Question

Do you support the Growth and Falling Rolls Policy and the allocation of £0.53m for this purpose. If not, please explain how the policy should be modified to remain affordable?

2.2 The National Funding Formula

Havering took the decision to adopt the National Funding Formula (NFF) factors and values in 2018-19 when they were introduced. The Schools Funding Forum has agreed that when the rates are finalised by the DfE, that they should again be used in the calculation of schools' funding allocations for 2026-27.

The indicative NFF funding rates have been increased to reflect the rolling in of the SSBG and NICG grants, and as part of the Government's national increase in funding for schools. In addition, for most core factors (the basic per pupil funding factor, additional needs factors and the school lump sum) the increase is at least 1.4%.

A slight decrease in the value of the Area Cost Adjustment (ACA) has been applied to funding for Havering, which means that factor values have increased by slightly less than the percentages quoted above. The ACA is an uplift to reflect geographical variation in labour market costs, similar to London weighting.

The change in the factor rates for 2025-26 and 2026-27 are shown in [Appendix A](#).

2.3 Minimum per-pupil Funding Levels for primary and secondary schools (MPPL)

In allocating funding to schools, Local Authorities need to ensure that minimum per-pupil funding levels are met. For 2026-27 these are £5,115 for primary schools and £6,640 for secondary schools. This includes funding for the rolling in of the SSBG, NICG and additional allocation to support schools.

In 2025-26 the MPPL levels were £4,955 for primary schools and £6,465 for secondary schools. One primary and no secondary schools received funding at the MPPL level.

As prescribed by the DfE to all LAs, the Local Authority must ensure that this funding is in place so there is no need to consult.

2.4 The Minimum Funding Guarantee (MFG)

The Minimum Funding Guarantee (MFG) ensures that schools per pupil funding rises by a minimum percentage from the previous year, after the formula dependent on the pupil characteristics has been calculated.

For 2026-27 local authorities can apply an MFG of between -0.5% (negative) and 0.0% (flat). This means after the pupil characteristics formula has been calculated, and where the average per pupil funding for a school has risen by less than the MFG rate, the increase will be topped up to the level of the MFG.

Until we have more information about the final allocations for 2026-27 we cannot be precise however these are our indicative estimates

Based on 2025-26, around ten schools (9 primary and one secondary) would receive some level of protection if MFG were set at 0.0%. The total cost of this protection would be in the region of £300k to £350k.

If MFG were set to only -0.5% then these ten schools would receive less funding per pupil than in this year and would not fully benefit from legacy grants uplift. If combined with a fall in numbers this could even mean a very small loss in total funding. Potentially two schools would not receive any protection at all and the total cost would be around £145k less.

Consultation Question

Should the MFG be set at 0.0% or -0.5%? These are the options shown in [Appendix B](#) and [Appendix C](#) respectively.

2.5 Gains cap

Local Authorities will need to adopt a gains cap if there is insufficient funding left in the Schools Block to meet formula allocations, MFG requirements and any transfers to High Needs and the fund for Growth and Falling Rolls. Havering is one such authority.

In order to fund the High Needs Transfer and Growth then around £1.78m funding must be found. Effectively from the locally projected illustration, this requires setting the cap at 0.95%. This means that no school will receive more than this uplift per pupil compared with last year once rolled grants have been taken into account.

The cost of the MFG must also be recovered through capping. If we adopt 0.0% MFG then this means a further £0.145m and so the cap will reduce to 0.85%

It is worth noting that the impact and amount for MFG protection is a small contributor (8%) to the capping requirement.

Enclosed within this consultation, there is a projected calculation of the final formula in the appendices, however this is subject to change once the final dataset and official confirmation of the funding is released by the DfE for the financial year 2026-27 calculation.

3 Havering's High Needs Block funding 2026-27

At the point of issuing this consultation, the DfE has not yet released the 2026-27 High Needs Block allocations. This delay is connected to the wider timetable for the forthcoming Schools White Paper, the Autumn Budget, and the ongoing national reform programme for SEND. As a result, no indicative or provisional values for 2026-27 are currently available.

Given the absence of published allocations, this section sets out the context for High Needs funding, including the pressures faced locally and nationally, and the implications for the 0.5% transfer from the Schools Block. This transfer, already agreed by Schools Forum, forms an essential element in maintaining stability in the High Needs funding system for 2026-27.

3.1 National Pressure

Across England, LAs continue to experience significant and sustained pressure on High Needs funding. Rising demand for Education, Health and Care Plans (EHCPs), increased complexity of need and the growth in specialist and independent placements have contributed to cumulative DSG deficits nationally. Cost increases continue to outstrip year-on-year funding uplifts, and many areas remain reliant on recovery plans while awaiting the outcomes of the national SEND and High Needs reforms.

3.2 Local Pressure - Dedicated Schools Grant (DSG) deficit

Havering's High Needs Block has followed similar national trends. Demand for EHCPs has continued to rise, alongside increased use of out-of-borough and independent sector placements. These pressures have contributed to an increasing DSG deficit over several years.

- DSG deficit at the end of 2024-25: £36.5m
- Projected High Needs in-year deficit position for 2025-26: £28.5m
- Projected cumulative DSG deficit at the end of financial year 2025-26: £65.0m

The Local Authority continues to implement measures to strengthen inclusion pathways, expand local provision and improve early identification, but the combination of demand growth and increasing placement costs creates a structural challenge within the High Needs Block.

The 0.5% transfer from the Schools Block, agreed for 2025-26 and for 2026-27, remains an important part of maintaining stability while awaiting national changes to the High Needs National Funding Formula.

The DfE requires all authorities in deficit to have a deficit management plan of which an expected component is this transfer.

3.3 Transfer of Schools Block Funding to High Needs

In 2025-26, following consultation with schools, Havering transferred £1.291m (0.5%) from the Schools Block to the High Needs Block.

For 2026-27 LAs are again able to transfer up to 0.5% of the Schools Block to other DSG blocks.

The consultation includes the transfer of 0.5% of the Schools Block to the High Needs Block for a projected £1.334m.

3.4 High needs funding 2026-27 – High Needs Working Group

Because the DfE has not yet published allocations for 2026-27, proposals for next year focus on maintaining stability and preparing for the impending national changes.

The LA proposes a continued 0.5% transfer for 2026-27. This is necessary to maintain the 2025-26 High Needs funding rates, support local stability during a period of national policy transition, manage ongoing cost pressures not offset by current indicative funding levels and sustain the work of the High Needs Working Group as it prepares for prospectively new national banding arrangements.

The High Needs Working Group will discuss options for the following areas:

- (i) Funding rates for mainstream class EHCP banding top-ups.
- (ii) High needs inclusion supplement (headroom) formula review.
- (iii) Official Special Educational Needs (SEN) units
- (iv) Official Resourced Provisions (RP)
- (v) Official Pupil Referral Unit (PRU) / Alternative Provisions
- (vi) Alternative Provision arrangements
- (vii) Special Schools
- (viii) SEND Central Support Services

The High Needs Working Group will continue to review the arrangements and distribution of funding for 2026-27, including the proposed 0.5% transfer from the Schools Block to the High Needs Block.

Once the DfE publishes the final allocations, the Working Group will consider any necessary adjustments, discuss the proposals with Schools Forum, and the LA will implement the agreed recommendations for the 2026-27 financial year.

The Schools Funding Forum feel that the issue of High Needs funding remains a priority and transferring 0.5% from the Schools Block to the High Needs block to support schools with ever increasing demand for support to continue into 2026-27.

4 Funding Formula 2026-27 and Funding Options

Participants in this consultation are asked to express a preference for the MFG proposal for financial year 2026-27. Details of this is shown below. The impact on individual schools is shown anonymously in [Appendix B](#) and [Appendix C](#).

As explained above, **these are illustrative and locally projected allocations** using the local October 2025 pupil numbers.

Appendix A – Havering NFF Indicative Rates 2026-27

Area Cost Adjustment		1.08335			1.08291			1.08335			1.08291		
Factor		Primary						Secondary					
		2025-26		% change	2026-27 projected		% change	2025-26		% change	2026-27 projected		% change
		NFF £	LBH £	LBH	NFF £	LBH £	LBH	NFF £	LBH £	LBH	NFF £	LBH £	LBH
Basic per pupil		3,847.00	4,167.65	7.98	4,082.00	4,422.93	6.13	5,422.00	5,873.93	7.95	5,686.00	6,157.43	4.83
								6,113.00	6,622.52	7.97	6,410.00	6,941.45	4.82
excl other grants (below)		3,634.00	3,936.90	5.53	3,949.00	4,276.41	8.62	5,122.00	5,548.92	5.50	5,540.00	5,999.32	8.12
								5,774.00	6,255.27	5.52	6,245.00	6,762.77	8.11
Free School Meals		495.00	536.26	1.01	505.00	547.18	2.04	495.00	536.26	1.01	505.00	546.87	1.98
FSM Ever 6		1,060.00	1,148.35	29.25	1,210.00	1,311.06	14.17	1,555.00	1,684.61	29.56	1,725.00	1,868.02	10.89
excl MSAG		820.00	888.35	14.51	1,148.35	1,244.27	40.06	1,200.00	1,300.02	14.49	1,593.00	1,725.08	32.70
IDACI A		685.00	742.09	0.72	700.00	758.46	2.21	950.00	1,029.18	0.51	970.00	1,050.42	2.06
IDACI B		520.00	563.34	0.96	530.00	574.27	1.94	745.00	807.10	0.66	760.00	823.01	1.97
IDACI C		490.00	530.84	1.01	500.00	541.76	2.06	695.00	752.93	0.71	710.00	768.87	2.12
IDACI D		445.00	482.09	-0.02	455.00	493.00	2.26	635.00	687.93	0.78	650.00	703.89	2.32
IDACI E		285.00	308.75	-0.02	290.00	314.22	1.77	450.00	487.50	-0.02	460.00	498.14	2.18
IDACI F		235.00	254.59	-0.02	240.00	260.04	2.14	340.00	368.34	-0.02	345.00	373.60	1.43
Low Prior Attainment		1,175.00	1,272.94	0.41	1,200.00	1,300.22	2.14	1,785.00	1,933.78	0.55	1,825.00	1,976.31	2.20
EAL		595.00	644.59	0.83	610.00	660.95	2.54	1,595.00	1,727.94	0.62	1,630.00	1,765.14	2.15
Mobility		965.00	1,045.43	0.50	985.00	1,067.27	2.09	1,385.00	1,500.44	0.35	1,415.00	1,532.32	2.12
Lump sum		145,100.00	157,194.09	7.94	153,400.00	166,211.97	5.74	145,100.00	157,194.09	7.94	152,700.00	165,360.36	5.20
excl MSAG		134,400.00	145,602.24	3.46	145,100.00	157,218.75	7.98	134,400.00	145,602.24	3.46	145,100.00	157,130.24	7.92
Minimum per pupil funding level (MPPL)		4,955.00	4,955.00	7.48	5,115.00	5,115.00	3.23	6,465.00	6,465.00	7.84	6,640.00	6,640.00	2.71
excl MSAG		4,610.00	4,610.00	3.20	4,955.00	4,955.00	7.48	6,145.00	6,145.00	5.78	6,465.00	6,465.00	5.21
Minimum Funding Guarantee		-0.5% - 0.0%	0.0%		-0.5% - 0.0%	0.0%		-0.5% - 0.0%	0.0%		-0.5% - 0.0%	0.0%	
Gains cap		tba	0.85%		tba	t.b.c.		tba	0.85%		tba	t.b.c.	

Sums consolidated into NFF funding rates

	2025-26			2025-26 - Policy Note update		2026-27			
	TPAG	TPECG	CSBG	CSBG uplift	Additional Increase	NIC	SBSG - original rate	SBSG uplift	Additional Increase
Basic per pupil - Primary	£62.00	£75.00	£76.00	£51.00	£21.00	£78.00	£37.00	£18.00	£84.00
Basic per pupil - KS3	£86.00	£106.00	£108.00	£71.00	£29.00	£68.00	£53.00	£25.00	£118.00
Basic per pupil - KS4	£98.00	£119.00	£122.00	£80.00	£33.00	£77.00	£60.00	£28.00	£132.00
Primary FSM6	£53.00	£65.00	£70.00	£45.00	£7.00	£75.00	£35.00	£14.00	£26.00
Secondary FSM6	£77.00	£100.00	£100.00	£68.00	£10.00	£60.00	£50.00	£22.00	£38.00
Lump sum	£2,306.00	£2,800.00	£2,900.00	£1,915.00	£779.00	£2,400.00	£1,400.00	£686.00	£3,114.00

Adjustment to MPPL - average per pupil gain

	All grants	CSBG uplift	Additional Increase	All grants	Additional Increase
Primary	£213.00	£62.00	£70.00	£133.00	£27.00
KS3	£320.00	£83.00	£67.00	£172.00	£3.00
KS4					

Appendix B – LBH Projected Funding Formula 2026-27 – Model A (0.0% MFG and 0.85% Cap)

	A	B	C	D	E = C - A	F = E / A x 100%	G = D - B	H	I = H x C	J = G x (100% + 0.85%)	K = J x NOR (AU25)	L = K - I - D	M = L + I
New Name	2025-26 FINAL MFG Unit	2025-26 APT Formula funding	2025-26 REVISED MFG UNIT (inc. Legacy grants)	2025-26 Revised Baseline Formula funding	Difference between Final and Revised MFG Unit 2025-26	MFG % change	Revised Baseline funding change	Projected Pupil Number change (Oct-24 to Oct-25)	Projected Formula funding change to Baseline due to Pupil Number change	Sum of Revised MFG (inc Cap)	Projected Formula Funding (inc. 0.85% cap & NOR update)	Change inc. Cap	Difference between Revised Baseline and Projected Formula (inc. 0.85% cap & NOR update)
LBH Infant School 1	4,858.73	1,461,924	4,996.12	1,507,624	137.38	2.83%	45,700	3.0	14,988	5,017.35	1,528,345	5,733	20,721
LBH Infant School 2	4,566.81	1,360,615	4,699.31	1,404,348	132.50	2.90%	43,733	4.0	18,797	4,739.26	1,433,770	10,625	29,422
LBH Infant School 3	5,161.27	1,551,799	5,315.24	1,601,773	153.97	2.98%	49,974	3.0	15,946	5,360.42	1,629,872	12,153	28,099
LBH Infant School 4	6,199.99	1,253,133	6,364.24	1,291,058	164.25	2.65%	37,925	-4.0	-25,457	6,364.24	1,265,601	0	-25,457
LBH Infant School 5	4,970.94	1,467,401	5,116.09	1,514,449	145.15	2.92%	47,048	-18.0	-92,090	5,159.58	1,432,970	10,611	-81,479
LBH Infant School 6	5,093.37	974,839	5,247.74	1,007,938	154.37	3.03%	33,099	9.0	47,230	5,292.34	1,062,527	7,360	54,590
LBH Infant School 7	4,720.23	1,466,984	4,856.67	1,512,841	136.44	2.89%	45,857	0.0	0	4,877.31	1,518,414	5,573	5,573
LBH Infant School 8	5,238.12	1,686,985	5,398.80	1,741,634	160.67	3.07%	54,649	-25.0	-134,970	5,444.69	1,618,550	11,885	-123,084
LBH Infant School 9	5,172.18	1,198,918	5,329.93	1,239,486	157.75	3.05%	40,568	-23.0	-122,588	5,375.23	1,124,916	8,019	-114,569
LBH Junior School 1	4,791.66	1,880,055	4,941.68	1,942,782	150.03	3.13%	62,727	0.0	0	4,983.69	1,957,820	15,038	15,038
LBH Junior School 2	5,243.05	2,416,423	5,415.69	2,498,640	172.64	3.29%	82,217	0.0	0	5,461.72	2,518,158	19,518	19,518
LBH Junior School 3	5,071.58	1,306,705	5,246.28	1,355,031	174.70	3.44%	48,326	10.0	52,463	5,290.87	1,417,973	10,479	62,942
LBH Junior School 4	5,225.70	2,030,059	5,392.38	2,098,580	166.68	3.19%	68,521	-4.0	-21,570	5,415.30	2,085,100	8,090	-13,480
LBH Junior School 5	4,536.20	1,806,216	4,675.10	1,865,515	138.90	3.06%	59,299	-1.0	-4,675	4,714.84	1,875,186	14,346	9,670
LBH Junior School 6	4,993.72	1,912,815	5,152.55	1,977,424	158.83	3.18%	64,609	2.0	10,305	5,196.34	2,003,145	15,416	25,722
LBH Junior School 7	5,158.51	2,000,262	5,324.86	2,068,501	166.35	3.22%	68,239	3.0	15,975	5,370.12	2,100,724	16,249	32,223
LBH Junior School 8	4,742.02	1,850,244	4,890.22	1,910,834	148.19	3.13%	60,590	12.0	58,683	4,931.78	1,984,480	14,964	73,647
LBH Junior School 9	6,000.37	1,602,966	6,197.94	1,659,402	197.58	3.29%	56,436	-8.0	-49,584	6,250.63	1,622,041	12,222	-37,361
LBH Primary School 1	4,813.20	2,957,260	4,964.25	3,050,714	151.05	3.14%	93,454	-30.0	-148,927	5,006.44	2,924,108	22,322	-126,606
LBH Primary School 2	5,265.37	2,546,613	5,438.42	2,633,846	173.04	3.29%	87,234	-1.0	-5,438	5,484.64	2,649,256	20,848	15,410
LBH Primary School 3	5,369.44	3,508,247	5,536.82	3,619,869	167.38	3.12%	111,622	-21.0	-116,273	5,583.89	3,531,457	27,861	-88,412
LBH Primary School 4	4,733.79	2,153,952	4,879.07	2,223,988	145.28	3.07%	70,036	-7.0	-34,154	4,920.55	2,206,963	17,128	-17,026
LBH Primary School 5	5,384.40	3,494,278	5,553.39	3,607,728	168.98	3.14%	113,451	-1.0	-5,553	5,576.99	3,616,737	14,562	9,009
LBH Primary School 6	4,707.69	3,017,688	4,865.31	3,122,066	157.62	3.35%	104,379	11.0	53,518	4,865.31	3,175,585	0	53,518
LBH Primary School 7	4,932.80	1,179,035	5,074.75	1,217,294	141.94	2.88%	38,259	10.0	50,747	5,096.32	1,272,700	4,659	55,406

	A	B	C	D	E = C - A	F = E / A x 100%	G = D - B	H	I = H x C	J = G x (100% + 0.85%)	K = J x NOR (AU25)	L = K - I - D	M = L + I
New Name	2025-26 FINAL MFG Unit	2025-26 APT Formula funding	2025-26 REVISED MFG UNIT (inc. Legacy grants)	2025-26 Revised Baseline Formula funding	Difference between Final and Revised MFG Unit 2025-26	MFG % change	Revised Baseline funding change	Projected Pupil Number change (Oct-24 to Oct-25)	Projected Formula funding change to Baseline due to Pupil Number change	Sum of Revised MFG (inc Cap)	Projected Formula Funding (inc. 0.85% cap & NOR update)	Change inc. Cap	Difference between Revised Baseline and Projected Formula (inc. 0.85% cap & NOR update)
LBH Primary School 8	5,491.04	1,781,233	5,688.12	1,845,827	197.08	3.59%	64,594	-21.0	-119,450	5,736.47	1,738,996	12,619	-106,831
LBH Primary School 9	4,634.63	2,075,225	4,775.23	2,142,170	140.60	3.03%	66,945	3.0	14,326	4,815.82	2,173,341	16,845	31,170
LBH Primary School 10	4,942.76	2,189,743	5,097.86	2,262,195	155.09	3.14%	72,452	2.0	10,196	5,141.19	2,290,200	17,809	28,005
LBH Primary School 11	5,816.48	4,459,227	6,014.66	4,612,122	198.18	3.41%	152,895	-6.0	-36,088	6,040.22	4,594,439	18,405	-17,683
LBH Primary School 12	4,716.22	2,194,930	4,862.16	2,265,243	145.94	3.09%	70,313	1.0	4,862	4,882.82	2,278,805	8,700	13,562
LBH Primary School 13	5,164.91	182,083	5,164.91	182,083	0.00	0.00%	0	24.0	38,832	5,186.86	221,442	527	39,359
LBH Primary School 14	5,772.80	1,901,443	5,961.63	1,967,109	188.83	3.27%	65,667	-47.0	-280,197	6,012.31	1,699,733	12,820	-267,376
LBH Primary School 15	5,102.03	2,155,912	5,260.03	2,225,287	158.00	3.10%	69,375	11.0	57,860	5,304.74	2,300,718	17,571	75,432
LBH Primary School 16	4,972.44	2,175,797	5,125.28	2,246,559	152.83	3.07%	70,762	-16.0	-82,004	5,168.84	2,181,458	16,903	-65,101
LBH Primary School 17	4,807.98	3,028,896	4,954.97	3,123,754	146.99	3.06%	94,858	-4.0	-19,820	4,976.03	3,116,148	12,214	-7,606
LBH Primary School 18	5,117.28	4,448,301	5,280.01	4,591,406	162.73	3.18%	143,105	-38.0	-200,640	5,280.01	4,390,766	0	-200,640
LBH Primary School 19	5,635.50	2,544,123	5,803.37	2,622,973	167.87	2.98%	78,850	-5.0	-29,017	5,828.03	2,604,093	10,137	-18,880
LBH Primary School 20	4,815.02	2,111,681	4,962.38	2,180,232	147.36	3.06%	68,551	-31.0	-153,834	5,004.56	2,042,132	15,733	-138,101
LBH Primary School 21	5,538.50	2,506,527	5,709.82	2,586,470	171.32	3.09%	79,943	-4.0	-22,839	5,758.35	2,583,529	19,899	-2,941
LBH Primary School 22	5,019.14	614,817	5,150.11	635,753	130.97	2.61%	20,936	7.0	36,051	5,193.89	676,094	4,290	40,341
LBH Primary School 23	5,109.67	2,389,971	5,267.78	2,465,395	158.11	3.09%	75,424	0.0	0	5,290.17	2,474,798	9,403	9,403
LBH Primary School 24	5,335.70	1,282,681	5,483.61	1,322,761	147.92	2.77%	40,081	0.0	0	5,506.92	1,327,655	4,894	4,894
LBH Primary School 25	5,359.82	3,695,672	5,551.37	3,828,240	191.55	3.57%	132,568	2.0	11,103	5,598.55	3,869,873	30,530	41,632
LBH Primary School 26	4,742.11	2,251,319	4,897.16	2,327,160	155.04	3.27%	75,841	3.0	14,691	4,917.97	2,350,885	9,033	23,724
LBH Primary School 27	4,730.72	2,339,844	4,877.48	2,415,343	146.76	3.10%	75,499	16.0	78,040	4,918.93	2,512,826	19,444	97,484
LBH Primary School 28	5,721.54	3,772,763	5,902.99	3,893,376	181.46	3.17%	120,613	-29.0	-171,187	5,953.17	3,751,592	29,403	-141,784
LBH Primary School 29	4,867.61	2,148,450	5,016.45	2,216,108	148.83	3.06%	67,658	9.0	45,148	5,016.45	2,261,256	0	45,148
LBH Primary School 30	5,556.95	3,673,247	5,728.43	3,788,072	171.49	3.09%	114,825	-4.0	-22,914	5,728.43	3,765,159	0	-22,914
LBH Primary School 31	5,259.83	2,325,215	5,413.21	2,397,120	153.38	2.92%	71,905	-20.0	-108,264	5,436.22	2,297,828	8,972	-99,292
LBH Primary School 32	5,298.39	2,069,554	5,462.31	2,137,253	163.92	3.09%	67,700	10.0	54,623	5,462.31	2,191,876	0	54,623
LBH Primary School 33	5,443.42	3,069,709	5,607.22	3,166,033	163.80	3.01%	96,324	64.0	358,862	5,607.22	3,524,895	0	358,862
LBH Primary School 34	5,167.34	3,419,016	5,334.19	3,529,646	166.85	3.23%	110,630	-11.0	-58,676	5,356.86	3,484,527	13,557	-45,119

	A	B	C	D	E = C - A	F = E / A x 100%	G = D - B	H	I = H x C	J = G x (100% + 0.85%)	K = J x NOR (AU25)	L = K - I - D	M = L + I
New Name	2025-26 FINAL MFG Unit	2025-26 APT Formula funding	2025-26 REVISED MFG UNIT (inc. Legacy grants)	2025-26 Revised Baseline Formula funding	Difference between Final and Revised MFG Unit 2025-26	MFG % change	Revised Baseline funding change	Projected Pupil Number change (Oct-24 to Oct-25)	Projected Formula funding change to Baseline due to Pupil Number change	Sum of Revised MFG (inc Cap)	Projected Formula Funding (inc. 0.85% cap & NOR update)	Change inc. Cap	Difference between Revised Baseline and Projected Formula (inc. 0.85% cap & NOR update)
LBH Primary School 35	5,057.90	3,474,596	5,218.18	3,586,834	160.28	3.17%	112,238	-2.0	-10,436	5,240.35	3,590,635	14,238	3,801
LBH Primary School 36	4,844.35	2,278,007	5,000.37	2,352,552	156.02	3.22%	74,545	2.0	10,001	5,000.37	2,362,552	0	10,001
LBH Primary School 37	5,106.71	3,289,845	5,272.25	3,400,008	165.54	3.24%	110,163	-4.0	-21,089	5,317.07	3,406,121	27,202	6,113
LBH Primary School 38	5,010.96	1,979,832	5,164.05	2,043,808	153.09	3.06%	63,977	26.0	134,265	5,207.94	2,194,973	16,899	151,165
LBH Primary School 39	5,088.40	3,078,055	5,253.91	3,180,091	165.51	3.25%	102,036	2.0	10,508	5,298.57	3,215,786	25,187	35,695
LBH Primary School 40	5,450.11	2,016,784	5,627.23	2,086,025	177.13	3.25%	69,241	-10.0	-56,272	5,627.23	2,029,752	0	-56,272
LBH Primary School 41	4,988.25	3,374,175	5,188.43	3,487,983	200.17	4.01%	113,808	-5.0	-1,010	5,210.48	3,500,159	13,186	12,176
LBH Secondary School 1	7,492.63	5,517,592	7,691.62	5,668,286	198.98	2.66%	150,694	19.0	146,141	7,691.62	5,814,427	0	146,141
LBH Secondary School 2	7,416.55	8,885,866	7,622.70	9,136,287	206.15	2.78%	250,421	-3.0	-22,868	7,687.50	9,189,097	75,678	52,810
LBH Secondary School 3	6,526.90	7,067,898	6,699.68	7,258,334	172.78	2.65%	190,436	8.0	53,597	6,728.16	7,342,057	30,125	83,723
LBH Secondary School 4	6,928.94	7,605,205	7,127.23	7,826,393	198.29	2.86%	221,188	3.0	21,382	7,157.52	7,880,276	32,502	53,884
LBH Secondary School 5	7,797.01	8,215,432	8,018.57	8,452,435	221.56	2.84%	237,004	-50.0	-400,929	8,086.73	8,118,233	66,727	-334,202
LBH Secondary School 6	7,195.37	7,845,910	7,391.24	8,062,948	195.88	2.72%	217,039	1.0	7,391	7,454.07	8,137,123	66,784	74,175
LBH Secondary School 7	7,309.03	5,656,980	7,500.57	5,809,465	191.54	2.62%	152,485	1.0	7,501	7,532.45	5,840,873	23,908	31,409
LBH Secondary School 8	7,739.40	5,958,181	7,948.40	6,123,117	209.01	2.70%	164,937	-65.0	-516,646	8,015.96	5,652,481	46,009	-470,637
LBH Secondary School 9	8,023.87	5,902,261	8,243.95	6,068,192	220.07	2.74%	165,931	19.0	156,635	8,314.02	6,276,121	51,294	207,929
LBH Secondary School 10	8,270.69	8,837,452	8,499.35	9,084,268	228.65	2.76%	246,817	-28.0	-237,982	8,535.47	8,882,842	36,556	-201,426
LBH Secondary School 11	7,210.92	8,799,369	7,409.10	9,044,219	198.18	2.75%	244,851	-4.0	-29,636	7,440.59	9,051,929	37,346	7,709
LBH Secondary School 12	7,507.99	7,000,986	7,716.04	7,198,709	208.05	2.77%	197,723	14.0	108,025	7,781.63	7,367,138	60,405	168,430
LBH Secondary School 13	6,796.99	4,311,813	6,976.49	4,429,607	179.50	2.64%	117,794	1.0	6,976	7,035.79	4,472,579	35,995	42,972
LBH Secondary School 14	7,103.62	7,605,105	7,299.04	7,817,948	195.42	2.75%	212,843	-26.0	-189,775	7,361.08	7,691,269	63,097	-126,679
LBH Secondary School 15	7,253.31	6,667,647	7,455.28	6,857,030	201.98	2.78%	189,383	-8.0	-59,642	7,518.65	6,853,470	56,082	-3,560
LBH Secondary School 16	7,670.22	5,790,989	7,876.66	5,950,917	206.44	2.69%	159,928	81.0	638,010	7,943.61	6,643,291	54,365	692,374
LBH Secondary School 17	6,900.51	5,427,944	7,077.26	5,570,939	176.75	2.56%	142,995	7.0	49,541	7,107.34	5,643,490	23,010	72,551
LBH Secondary School 18	7,396.79	3,685,137	7,589.50	3,785,696	192.72	2.61%	100,559	40.0	303,580	7,654.01	4,122,499	33,223	336,803

Appendix C – LBH Projected Funding Formula 2026-27 – Model B (-0.5% MFG and 0.95% Cap)

	A	B	C	D	E = C - A	F = E / A x 100%	G = D - B	H	I = H x C	J = G x (100% + 0.85%)	K = J x NOR (AU25)	L = K - I - D	M = L + I
New Name	2025-26 FINAL MFG Unit	2025-26 APT Formula funding	2025-26 REVISED MFG UNIT (inc. Legacy grants)	2025-26 Revised Baseline Formula funding	Difference between Final and Revised MFG Unit 2025-26	MFG % change	Revised Baseline funding change	Projected Pupil Number change (Oct-24 to Oct-25)	Projected Formula funding change to Baseline due to Pupil Number change	Sum of Revised MFG (inc Cap)	Projected Formula Funding (inc. 0.85% cap & NOR update)	Change inc. Cap	Difference between Revised Baseline and Projected Formula (inc. 0.85% cap & NOR update)
LBH Infant School 1	4,858.73	1,461,924	4,996.12	1,507,624	137.38	2.83%	45,700	3.0	14,988	5,019.85	1,529,020	6,408	21,396
LBH Infant School 2	4,566.81	1,360,615	4,699.31	1,404,348	132.50	2.90%	43,733	4.0	18,797	4,743.96	1,435,020	11,875	30,672
LBH Infant School 3	5,161.27	1,551,799	5,315.24	1,601,773	153.97	2.98%	49,974	3.0	15,946	5,365.74	1,631,302	13,583	29,529
LBH Infant School 4	6,199.99	1,253,133	6,332.42	1,291,058	132.42	2.14%	37,925	-4.0	-30,930	6,332.42	1,260,128	0	-30,930
LBH Infant School 5	4,970.94	1,467,401	5,116.09	1,514,449	145.15	2.92%	47,048	-18.0	-92,090	5,164.70	1,434,218	11,859	-80,231
LBH Infant School 6	5,093.37	974,839	5,247.74	1,007,938	154.37	3.03%	33,099	9.0	47,230	5,297.59	1,063,393	8,226	55,455
LBH Infant School 7	4,720.23	1,466,984	4,856.67	1,512,841	136.44	2.89%	45,857	0.0	0	4,879.74	1,519,070	6,229	6,229
LBH Infant School 8	5,238.12	1,686,985	5,398.80	1,741,634	160.67	3.07%	54,649	-25.0	-134,970	5,450.09	1,619,948	13,284	-121,686
LBH Infant School 9	5,172.18	1,198,918	5,329.93	1,239,486	157.75	3.05%	40,568	-23.0	-122,588	5,380.56	1,125,860	8,962	-113,626
LBH Junior School 1	4,791.66	1,880,055	4,941.68	1,942,782	150.03	3.13%	62,727	0.0	0	4,988.63	1,959,589	16,807	16,807
LBH Junior School 2	5,243.05	2,416,423	5,415.69	2,498,640	172.64	3.29%	82,217	0.0	0	5,467.14	2,520,454	21,814	21,814
LBH Junior School 3	5,071.58	1,306,705	5,246.28	1,355,031	174.70	3.44%	48,326	10.0	52,463	5,296.12	1,419,206	11,712	64,175
LBH Junior School 4	5,225.70	2,030,059	5,392.38	2,098,580	166.68	3.19%	68,521	-4.0	-21,570	5,417.99	2,086,052	9,042	-12,528
LBH Junior School 5	4,536.20	1,806,216	4,675.10	1,865,515	138.90	3.06%	59,299	-1.0	-4,675	4,719.52	1,876,873	16,033	11,358
LBH Junior School 6	4,993.72	1,912,815	5,152.55	1,977,424	158.83	3.18%	64,609	2.0	10,305	5,201.50	2,004,959	17,230	27,535
LBH Junior School 7	5,158.51	2,000,262	5,324.86	2,068,501	166.35	3.22%	68,239	3.0	15,975	5,375.45	2,102,636	18,160	34,135
LBH Junior School 8	4,742.02	1,850,244	4,890.22	1,910,834	148.19	3.13%	60,590	12.0	58,683	4,936.67	1,986,241	16,725	75,407
LBH Junior School 9	6,000.37	1,602,966	6,197.94	1,659,402	197.58	3.29%	56,436	-8.0	-49,584	6,256.82	1,623,478	13,660	-35,923
LBH Primary School 1	4,813.20	2,957,260	4,964.25	3,050,714	151.05	3.14%	93,454	-30.0	-148,927	5,011.41	2,926,734	24,948	-123,980
LBH Primary School 2	5,265.37	2,546,613	5,438.42	2,633,846	173.04	3.29%	87,234	-1.0	-5,438	5,490.08	2,651,709	23,301	17,862
LBH Primary School 3	5,369.44	3,508,247	5,536.82	3,619,869	167.38	3.12%	111,622	-21.0	-116,273	5,589.42	3,534,735	31,139	-85,134
LBH Primary School 4	4,733.79	2,153,952	4,879.07	2,223,988	145.28	3.07%	70,036	-7.0	-34,154	4,925.43	2,208,978	19,143	-15,010
LBH Primary School 5	5,384.40	3,494,278	5,553.39	3,607,728	168.98	3.14%	113,451	-1.0	-5,553	5,579.77	3,618,450	16,276	10,722
LBH Primary School 6	4,707.69	3,017,688	4,840.98	3,122,066	133.29	2.83%	104,379	11.0	38,533	4,840.98	3,160,600	0	38,533
LBH Primary School 7	4,932.80	1,179,035	5,074.75	1,217,294	141.94	2.88%	38,259	10.0	50,747	5,098.85	1,273,248	5,207	55,954

	A	B	C	D	E = C - A	F = E / A x 100%	G = D - B	H	I = H x C	J = G x (100% + 0.85%)	K = J x NOR (AU25)	L = K - I - D	M = L + I
New Name	2025-26 FINAL MFG Unit	2025-26 APT Formula funding	2025-26 REVISED MFG UNIT (inc. Legacy grants)	2025-26 Revised Baseline Formula funding	Difference between Final and Revised MFG Unit 2025-26	MFG % change	Revised Baseline funding change	Projected Pupil Number change (Oct-24 to Oct-25)	Projected Formula funding change to Baseline due to Pupil Number change	Sum of Revised MFG (inc Cap)	Projected Formula Funding (inc. 0.85% cap & NOR update)	Change inc. Cap	Difference between Revised Baseline and Projected Formula (inc. 0.85% cap & NOR update)
LBH Primary School 8	5,491.04	1,781,233	5,688.12	1,845,827	197.08	3.59%	64,594	-21.0	-119,450	5,742.15	1,740,480	14,104	-105,347
LBH Primary School 9	4,634.63	2,075,225	4,775.23	2,142,170	140.60	3.03%	66,945	3.0	14,326	4,820.59	2,175,322	18,826	33,152
LBH Primary School 10	4,942.76	2,189,743	5,097.86	2,262,195	155.09	3.14%	72,452	2.0	10,196	5,146.29	2,292,295	19,905	30,100
LBH Primary School 11	5,816.48	4,459,227	6,014.66	4,612,122	198.18	3.41%	152,895	-6.0	-36,088	6,043.23	4,596,604	20,570	-15,518
LBH Primary School 12	4,716.22	2,194,930	4,862.16	2,265,243	145.94	3.09%	70,313	1.0	4,862	4,885.25	2,279,828	9,723	14,585
LBH Primary School 13	5,164.91	182,083	5,164.91	182,083	0.00	0.00%	0	24.0	38,832	5,189.45	221,504	589	39,421
LBH Primary School 14	5,772.80	1,901,443	5,961.63	1,967,109	188.83	3.27%	65,667	-47.0	-280,197	6,018.27	1,701,242	14,329	-265,868
LBH Primary School 15	5,102.03	2,155,912	5,260.03	2,225,287	158.00	3.10%	69,375	11.0	57,860	5,310.00	2,302,785	19,638	77,499
LBH Primary School 16	4,972.44	2,175,797	5,125.28	2,246,559	152.83	3.07%	70,762	-16.0	-82,004	5,173.97	2,183,446	18,892	-63,113
LBH Primary School 17	4,807.98	3,028,896	4,954.97	3,123,754	146.99	3.06%	94,858	-4.0	-19,820	4,978.51	3,117,585	13,651	-6,169
LBH Primary School 18	5,117.28	4,448,301	5,253.61	4,591,406	136.33	2.66%	143,105	-38.0	-221,391	5,253.61	4,370,015	0	-221,391
LBH Primary School 19	5,635.50	2,544,123	5,803.37	2,622,973	167.87	2.98%	78,850	-5.0	-29,017	5,830.93	2,605,286	11,330	-17,687
LBH Primary School 20	4,815.02	2,111,681	4,962.38	2,180,232	147.36	3.06%	68,551	-31.0	-153,834	5,009.53	2,043,983	17,584	-136,250
LBH Primary School 21	5,538.50	2,506,527	5,709.82	2,586,470	171.32	3.09%	79,943	-4.0	-22,839	5,764.06	2,585,870	22,240	-600
LBH Primary School 22	5,019.14	614,817	5,150.11	635,753	130.97	2.61%	20,936	7.0	36,051	5,199.04	676,599	4,795	40,846
LBH Primary School 23	5,109.67	2,389,971	5,267.78	2,465,395	158.11	3.09%	75,424	0.0	0	5,292.80	2,475,904	10,509	10,509
LBH Primary School 24	5,335.70	1,282,681	5,483.61	1,322,761	147.92	2.77%	40,081	0.0	0	5,509.66	1,328,231	5,470	5,470
LBH Primary School 25	5,359.82	3,695,672	5,551.37	3,828,240	191.55	3.57%	132,568	2.0	11,103	5,604.11	3,873,465	34,121	45,224
LBH Primary School 26	4,742.11	2,251,319	4,897.16	2,327,160	155.04	3.27%	75,841	3.0	14,691	4,920.42	2,351,947	10,095	24,787
LBH Primary School 27	4,730.72	2,339,844	4,877.48	2,415,343	146.76	3.10%	75,499	16.0	78,040	4,923.81	2,515,114	21,732	99,771
LBH Primary School 28	5,721.54	3,772,763	5,902.99	3,893,376	181.46	3.17%	120,613	-29.0	-171,187	5,959.07	3,755,051	32,862	-138,325
LBH Primary School 29	4,867.61	2,148,450	4,991.36	2,216,108	123.75	2.54%	67,658	9.0	35,040	4,991.36	2,251,148	0	35,040
LBH Primary School 30	5,556.95	3,673,247	5,699.79	3,788,072	142.84	2.57%	114,825	-4.0	-40,471	5,699.79	3,747,601	0	-40,471
LBH Primary School 31	5,259.83	2,325,215	5,413.21	2,397,120	153.38	2.92%	71,905	-20.0	-108,264	5,438.92	2,298,884	10,028	-98,236
LBH Primary School 32	5,298.39	2,069,554	5,435.00	2,137,253	136.60	2.58%	67,700	10.0	44,572	5,435.00	2,181,826	0	44,572
LBH Primary School 33	5,443.42	3,069,709	5,579.19	3,166,033	135.76	2.49%	96,324	64.0	342,125	5,579.19	3,508,157	0	342,125
LBH Primary School 34	5,167.34	3,419,016	5,334.19	3,529,646	166.85	3.23%	110,630	-11.0	-58,676	5,359.53	3,486,122	15,152	-43,524

	A	B	C	D	E = C - A	F = E / A x 100%	G = D - B	H	I = H x C	J = G x (100% + 0.85%)	K = J x NOR (AU25)	L = K - I - D	M = L + I
New Name	2025-26 FINAL MFG Unit	2025-26 APT Formula funding	2025-26 REVISED MFG UNIT (inc. Legacy grants)	2025-26 Revised Baseline Formula funding	Difference between Final and Revised MFG Unit 2025-26	MFG % change	Revised Baseline funding change	Projected Pupil Number change (Oct-24 to Oct-25)	Projected Formula funding change to Baseline due to Pupil Number change	Sum of Revised MFG (inc Cap)	Projected Formula Funding (inc. 0.85% cap & NOR update)	Change inc. Cap	Difference between Revised Baseline and Projected Formula (inc. 0.85% cap & NOR update)
LBH Primary School 35	5,057.90	3,474,596	5,218.18	3,586,834	160.28	3.17%	112,238	-2.0	-10,436	5,242.96	3,592,310	15,913	5,476
LBH Primary School 36	4,844.35	2,278,007	4,975.37	2,352,552	131.02	2.70%	74,545	2.0	-550	4,975.37	2,352,002	0	-550
LBH Primary School 37	5,106.71	3,289,845	5,272.25	3,400,008	165.54	3.24%	110,163	-4.0	-21,089	5,322.34	3,409,321	30,402	9,313
LBH Primary School 38	5,010.96	1,979,832	5,164.05	2,043,808	153.09	3.06%	63,977	26.0	134,265	5,213.11	2,196,961	18,888	153,153
LBH Primary School 39	5,088.40	3,078,055	5,253.91	3,180,091	165.51	3.25%	102,036	2.0	10,508	5,303.82	3,218,749	28,150	38,658
LBH Primary School 40	5,450.11	2,016,784	5,599.10	2,086,025	148.99	2.73%	69,241	-10.0	-65,557	5,599.10	2,020,467	0	-65,557
LBH Primary School 41	4,988.25	3,374,175	5,188.43	3,487,983	200.17	4.01%	113,808	-5.0	-1,010	5,213.07	3,501,710	14,738	13,727
LBH Secondary School 1	7,492.63	5,517,592	7,653.16	5,668,286	160.53	2.14%	150,694	19.0	118,028	7,653.16	5,786,314	0	118,028
LBH Secondary School 2	7,416.55	8,885,866	7,622.70	9,136,287	206.15	2.78%	250,421	-3.0	-22,868	7,695.12	9,198,000	84,582	61,713
LBH Secondary School 3	6,526.90	7,067,898	6,699.68	7,258,334	172.78	2.65%	190,436	8.0	53,597	6,731.51	7,345,601	33,669	87,267
LBH Secondary School 4	6,928.94	7,605,205	7,127.23	7,826,393	198.29	2.86%	221,188	3.0	21,382	7,161.08	7,884,100	36,326	57,707
LBH Secondary School 5	7,797.01	8,215,432	8,018.57	8,452,435	221.56	2.84%	237,004	-50.0	-400,929	8,094.75	8,126,083	74,577	-326,352
LBH Secondary School 6	7,195.37	7,845,910	7,391.24	8,062,948	195.88	2.72%	217,039	1.0	7,391	7,461.46	8,144,980	74,640	82,032
LBH Secondary School 7	7,309.03	5,656,980	7,500.57	5,809,465	191.54	2.62%	152,485	1.0	7,501	7,536.20	5,843,686	26,721	34,221
LBH Secondary School 8	7,739.40	5,958,181	7,948.40	6,123,117	209.01	2.70%	164,937	-65.0	-516,646	8,023.91	5,657,894	51,422	-465,224
LBH Secondary School 9	8,023.87	5,902,261	8,243.95	6,068,192	220.07	2.74%	165,931	19.0	156,635	8,322.26	6,282,156	57,328	213,963
LBH Secondary School 10	8,270.69	8,837,452	8,499.35	9,084,268	228.65	2.76%	246,817	-28.0	-237,982	8,539.72	8,887,143	40,856	-197,125
LBH Secondary School 11	7,210.92	8,799,369	7,409.10	9,044,219	198.18	2.75%	244,851	-4.0	-29,636	7,444.29	9,056,322	41,739	12,103
LBH Secondary School 12	7,507.99	7,000,986	7,716.04	7,198,709	208.05	2.77%	197,723	14.0	108,025	7,789.34	7,374,245	67,511	175,536
LBH Secondary School 13	6,796.99	4,311,813	6,976.49	4,429,607	179.50	2.64%	117,794	1.0	6,976	7,042.76	4,476,814	40,230	47,206
LBH Secondary School 14	7,103.62	7,605,105	7,299.04	7,817,948	195.42	2.75%	212,843	-26.0	-189,775	7,368.38	7,698,692	70,520	-119,255
LBH Secondary School 15	7,253.31	6,667,647	7,455.28	6,857,030	201.98	2.78%	189,383	-8.0	-59,642	7,526.11	6,860,068	62,680	3,038
LBH Secondary School 16	7,670.22	5,790,989	7,876.66	5,950,917	206.44	2.69%	159,928	81.0	638,010	7,951.49	6,649,687	60,761	698,770
LBH Secondary School 17	6,900.51	5,427,944	7,077.26	5,570,939	176.75	2.56%	142,995	7.0	49,541	7,110.87	5,646,197	25,717	75,258
LBH Secondary School 18	7,396.79	3,685,137	7,589.50	3,785,696	192.72	2.61%	100,559	40.0	303,580	7,661.60	4,126,408	37,132	340,712

Supplementary Update: Consultation on Schools and High Needs Funding 2026–27

This supplementary update is provided to reflect the publication by the Department for Education (DfE) on 17 December 2025 of the final Dedicated Schools Grant (DSG) allocations for 2026–27, together with the associated technical guidance, supporting documents and budget calculation files.

These documents are available at:

<https://www.gov.uk/government/publications/dedicated-schools-grant-dsg-2026-to-2027/dsg-technical-note-2026-to-2027>

Following review of the final DSG allocations and updated DfE guidance, the proposals set out in the original consultation remain largely unchanged, with some clarifications and updated financial impacts now confirmed.

- **Minimum Funding Guarantee (MFG)**

Under Option A, which applies a 0% Minimum Funding Guarantee, three schools (all primary) are now affected. The total cost of this proposal is £110,142. All other schools will receive a minimum increase of at least 1% in their MFG unit value when compared to the revised 2025-26 baseline, which now includes the rolling in of legacy grants and the additional uplift applied by the DfE.

- **Transfers and Funding Capacity**

Following confirmation of the DSG allocations, the Local Authority has reviewed and updated the proposed transfer balances, which are:

- 0.5% transfer to the High Needs Block, totalling £1.349 million
- Transfer of £1 million to support Growth and Falling Rolls, revised from the previously forecast £530,000

After taking these transfers into account, there is sufficient funding within the Schools Block to support up to a 2% increase for all schools through the funding formula. This position is reflected in the modelled Authority Proforma Tool (APT) submission.

- **Growth and Falling Rolls**

The indicative Growth and Falling Rolls allocation in the consultation was based on the 2025-26 allocation of £1.294 million. The DfE has since confirmed that the 2026-27 allocation has reduced to £876,134. As set out in the consultation, to continue operating the Growth and Falling Rolls fund at the required level, a total of approximately £1.82 million is needed. The proposed £1 million transfer therefore reflects the level of funding required to support schools through this mechanism.

- **Updated Appendices**

Appendix D provides an updated version of the previously issued Appendices B and C, showing:

- The 2026-27 APT funding formula
- Illustrative funding values and the impact on individual schools
- Changes in pupil numbers and the resulting impact on school budgets
- Illustrative Growth and Falling Rolls funding allocations and their role in supporting schools

The final column demonstrates that, with the exception of the three schools affected by MFG (whose increases reflect the rolling in of legacy grants and the additional uplift), every school receives additional per-pupil funding through the formula in 2026-27.

		A	B	C	D	E	F	G	H	I	J = (E + F + G + H + I)	K = J - D	L	M = L x C	N	O	P = O - C
Category	New Name	2025-26 FINAL MFG	2025-26 Baseline Formula funding	2025-26 REVISED MFG UNIT (inc. Legacy grants)	2025-26 Revised Baseline Formula funding	2026-27 Formula - Basic Entitlement Total	2026-27 Formula - AEN Total	2026-27 Formula - School Factors total	2026-27 Formula - MFG protection Total	2026-27 Formula - Cap Total	2026-27 Formula Total	Difference between 2025- 26 Revised Baseline Formula Funding and 2026-27 Formula Total	Final Pupil Number change (Oct- 24 to Oct- 25)	Formula funding change to Baseline due to Pupil Number change	Indicative Growth and Falling Rolls 2026-27	2026-27 Per Pupil MFG unit (post MFG and Cap)	MFG unit change
Primary	LBH Infant School 1	4,858.73	1,461,924	4,998.49	1,507,404	1,188,255	193,760	172,808	0	-5,432	1,549,392	41,987	3	14,995	0	5,098.46	99.97
	LBH Infant School 2	4,566.81	1,360,615	4,701.87	1,404,166	1,170,652	135,024	172,276	0	-29,964	1,447,987	43,821	4	18,807	0	4,795.91	94.04
	LBH Infant School 3	5,161.27	1,551,799	5,317.17	1,601,434	1,183,855	312,643	187,067	0	-37,573	1,645,992	44,558	3	15,952	0	5,423.51	106.34
	LBH Infant School 4	6,199.99	1,253,133	6,367.27	1,290,741	756,963	328,371	170,101	9,837	0	1,265,271	-25,469	-4	-25,469	0	6,367.27	0.00
	LBH Infant School 5	4,970.94	1,467,401	5,118.30	1,514,176	1,073,831	253,745	173,181	0	-53,733	1,447,024	-67,152	-18	-92,129	62,515	5,220.67	102.37
	LBH Infant School 6	5,093.37	974,839	5,251.57	1,007,684	726,156	250,347	188,439	0	-92,665	1,072,278	64,594	9	47,264	25,006	5,356.60	105.03
	LBH Infant School 7	4,720.23	1,466,984	4,859.04	1,512,628	1,188,255	159,487	200,688	0	-9,564	1,538,867	26,239	0	0	0	4,956.22	97.18
	LBH Infant School 8	5,238.12	1,686,985	5,400.37	1,741,229	1,139,845	382,944	207,524	0	-96,120	1,634,193	-107,035	-25	-135,009	20,838	5,508.37	108.01
	LBH Infant School 9	5,172.18	1,198,918	5,332.64	1,239,178	778,967	242,512	172,649	0	-58,724	1,135,404	-103,773	-23	-122,651	0	5,439.30	106.65
	LBH Junior School 1	4,791.66	1,880,055	4,943.02	1,942,408	1,575,539	245,298	172,808	0	-15,845	1,977,800	35,392	0	0	0	5,041.88	98.86
	LBH Junior School 2	5,243.05	2,416,423	5,416.09	2,497,958	1,866,001	564,369	201,536	0	-88,020	2,543,886	45,928	0	0	33,341	5,524.41	108.32
	LBH Junior School 3	5,071.58	1,306,705	5,248.13	1,354,596	1,034,222	294,370	173,766	0	-70,614	1,431,744	77,148	10	52,481	0	5,353.10	104.96
	LBH Junior School 4	5,225.70	2,030,059	5,393.26	2,098,044	1,553,534	416,139	172,649	0	-27,774	2,114,548	16,503	-4	-21,573	0	5,501.13	107.87
	LBH Junior School 5	4,536.20	1,806,216	4,676.72	1,865,250	1,588,742	184,516	172,276	0	-51,195	1,894,339	29,089	-1	-4,677	0	4,770.26	93.53
	LBH Junior School 6	4,993.72	1,912,815	5,153.69	1,976,971	1,549,133	301,386	173,181	0	-139	2,023,560	46,589	2	10,307	0	5,256.76	103.07
	LBH Junior School 7	5,158.51	2,000,262	5,325.76	2,067,969	1,579,940	416,532	171,998	0	-46,285	2,122,185	54,216	3	15,977	0	5,432.28	106.52
	LBH Junior School 8	4,742.02	1,850,244	4,891.66	1,910,485	1,584,341	248,222	208,186	0	-36,344	2,004,405	93,920	12	58,700	0	4,989.49	97.83
	LBH Junior School 9	6,000.37	1,602,966	6,198.96	1,658,795	1,021,020	448,648	171,044	0	-2,744	1,637,966	-20,829	-8	-49,592	4,168	6,322.94	123.98
	LBH Primary School 1	4,813.20	2,957,260	4,964.83	3,050,187	2,328,101	383,830	274,849	0	-33,009	2,953,770	-96,417	-30	-148,945	0	5,064.12	99.30
	LBH Primary School 2	5,265.37	2,546,613	5,438.70	2,633,122	1,984,827	549,104	174,830	0	-32,020	2,676,741	43,618	-1	-5,439	0	5,547.47	108.77
	LBH Primary School 3	5,369.44	3,508,247	5,536.84	3,619,029	2,605,360	795,127	224,944	0	-57,120	3,568,312	-50,717	-21	-116,274	79,185	5,647.58	110.74
	LBH Primary School 4	4,733.79	2,153,952	4,880.24	2,223,627	1,817,591	266,645	173,926	0	-28,386	2,229,776	6,149	-7	-34,162	0	4,977.85	97.60
	LBH Primary School 5	5,384.40	3,494,278	5,553.35	3,606,855	2,715,384	793,809	174,883	0	-14,246	3,669,830	62,975	-1	-5,553	0	5,664.42	111.07
	LBH Primary School 6	4,707.69	3,017,688	4,854.97	3,114,958	2,710,983	346,626	177,703	0	-7,136	3,228,176	113,218	11	53,405	8,335	4,952.07	97.10
	LBH Primary School 7	4,932.80	1,179,035	5,077.79	1,217,069	950,604	189,261	171,044	0	-21,126	1,289,783	72,714	10	50,778	0	5,179.35	101.56
	LBH Primary School 8	5,491.04	1,781,233	5,659.13	1,836,800	1,148,647	439,508	240,927	0	-81,583	1,747,499	-89,301	-21	-118,842	158,371	5,772.31	113.18
	LBH Primary School 9	4,634.63	2,075,225	4,776.56	2,141,866	1,826,393	204,588	173,926	0	-9,065	2,195,841	53,975	3	14,330	8,335	4,872.09	95.53
	LBH Primary School 10	4,942.76	2,189,743	5,098.80	2,261,728	1,808,789	326,801	176,320	0	0	2,311,910	50,182	2	10,198	0	5,196.08	97.29
	LBH Primary School 11	5,816.48	4,459,227	6,007.08	4,605,770	3,168,681	1,201,636	244,628	0	0	4,414,946	9,176	-6	-36,042	45,844	6,069.89	62.80
	LBH Primary School 12	4,716.22	2,194,930	4,863.31	2,264,873	1,852,798	250,866	222,284	0	-15,263	2,310,685	45,812	1	4,863	0	4,960.57	97.27
	LBH Primary School 13	5,164.91	182,083	5,224.57	187,890	167,236	60,240	165,360	0	0	392,836	204,946	21	107,104	16,671	5,986.21	761.64
	LBH Primary School 14	5,772.80	1,901,443	5,962.29	1,966,455	1,113,439	503,355	177,768	0	-78,166	1,716,396	-250,058	-47	-280,228	229,221	6,081.53	119.25
	LBH Primary School 15	5,102.03	2,155,912	5,261.02	2,224,812	1,727,371	398,230	215,102	0	-19,352	2,321,352	96,540	11	55,241	50,012	5,366.24	105.22
	LBH Primary School 16	4,972.44	2,175,797	5,126.30	2,246,122	1,707,567	402,265	175,096	0	-81,048	2,203,881	-42,241	-16	-82,021	79,185	5,228.83	102.53
	LBH Primary School 17	4,807.98	3,028,896	4,955.61	3,123,275	2,552,549	399,575	229,200	0	-20,387	3,160,937	37,663	-4	-19,822	66,682	5,054.72	99.11
	LBH Primary School 18	5,117.28	4,448,301	5,279.85	4,590,425	3,459,144	757,514	239,829	0	0	4,456,487	-133,938	-38	-200,634	100,024	5,364.70	84.85
	LBH Primary School 19	5,635.50	2,544,123	5,803.93	2,622,356	1,808,789	629,598	207,920	0	-5,263	2,641,045	18,689	-5	-29,020	12,503	5,920.01	116.08
	LBH Primary School 20	4,815.02	2,111,681	4,963.56	2,179,856	1,641,553	325,928	174,578	0	-79,045	2,063,014	-116,842	-31	-153,870	4,168	5,062.83	99.27
	LBH Primary School 21	5,538.50	2,506,527	5,710.30	2,585,815	1,804,388	641,598	221,752	0	-57,940	2,609,798	23,983	-4	-22,841	0	5,824.50	114.21
	LBH Primary School 22	5,019.14	614,817	5,157.89	635,610	431,293	112,035	166,242	0	-27,745	681,825	46,215	7	36,105	0	5,261.05	103.16
	LBH Primary School 23	5,109.67	2,389,971	5,268.59	2,464,884	1,848,397	424,210	252,076	0	-15,544	2,509,141	44,256	0	0	0	5,373.96	105.37

		A	B	C	D	E	F	G	H	I	J = (E + F + G + H + I)	K = J - D	L	M = L x C	N	O	P = O - C
Category	New Name	2025-26 FINAL MFG	2025-26 Baseline Formula funding	2025-26 REVISED MFG UNIT (inc. Legacy grants)	2025-26 Revised Baseline Formula funding	2026-27 Formula - Basic Entitlement Total	2026-27 Formula - AEN Total	2026-27 Formula - School Factors total	2026-27 Formula - MFG protection Total	2026-27 Formula - Cap Total	2026-27 Formula Total	Difference between 2025- 26 Revised Baseline Formila Funding and 2026-27 Formula Total	Final Pupil Number change (Oct- 24 to Oct- 25)	Formula funding change to Baseline due to Pupil Number change	Indicative Growth and Falling Rolls 2026-27	2026-27 Per Pupil MFG unit (post MFG and Cap)	MFG unit change
Primary	LBH Primary School 24	5,335.70	1,282,681	5,486.43	1,322,500	924,199	262,421	170,350	0	-11,427	1,345,543	23,043	0	0	0	5,596.16	109.73
	LBH Primary School 25	5,359.82	3,695,672	5,538.35	3,818,991	2,847,412	812,980	246,756	0	-5,415	3,901,734	82,743	2	11,077	0	5,649.11	110.77
	LBH Primary School 26	4,742.11	2,251,319	4,886.32	2,321,638	1,910,011	252,886	215,634	0	0	2,378,531	56,893	3	14,659	0	4,983.63	97.31
	LBH Primary School 27	4,730.72	2,339,844	4,878.48	2,414,944	2,064,044	337,047	204,994	0	-67,325	2,538,760	123,816	16	78,056	0	4,976.05	97.57
	LBH Primary School 28	5,721.54	3,772,763	5,902.62	3,892,296	2,578,954	982,340	262,184	0	-33,180	3,790,299	-101,997	-29	-171,176	83,353	6,020.67	118.05
	LBH Primary School 29	4,867.61	2,148,450	5,017.63	2,215,722	1,773,581	275,639	238,776	0	0	2,287,997	72,275	9	45,159	25,006	5,084.92	67.29
	LBH Primary School 30	5,556.95	3,673,247	5,728.33	3,787,158	2,697,780	864,657	252,777	0	0	3,815,215	28,057	-4	-22,913	16,671	5,811.48	83.15
	LBH Primary School 31	5,259.83	2,325,215	5,414.20	2,396,673	1,716,369	457,951	176,852	0	-20,552	2,330,620	-66,053	-20	-108,284	25,006	5,522.48	108.28
	LBH Primary School 32	5,298.39	2,069,554	5,463.26	2,136,743	1,619,548	488,129	180,895	0	-56,987	2,231,585	94,842	10	54,633	141,700	5,572.53	109.27
	LBH Primary School 33	5,443.42	3,069,709	5,607.51	3,165,337	2,627,365	774,443	176,532	0	0	3,578,341	413,003	64	358,881	0	5,698.17	90.66
	LBH Primary School 34	5,167.34	3,419,016	5,334.23	3,528,819	2,631,766	639,899	280,272	0	-17,997	3,533,940	5,121	-11	-58,677	0	5,440.92	106.68
	LBH Primary School 35	5,057.90	3,474,596	5,218.33	3,586,083	2,825,407	570,507	225,476	0	0	3,621,391	35,309	-2	-10,437	0	5,289.59	71.25
	LBH Primary School 36	4,844.35	2,278,007	4,994.96	2,349,427	1,857,199	316,450	251,544	0	-23,619	2,401,575	52,147	2	9,990	0	5,094.86	99.90
	LBH Primary School 37	5,106.71	3,289,845	5,263.64	3,393,890	2,671,374	618,546	177,809	0	-30,993	3,436,736	42,846	-4	-21,055	0	5,368.91	105.27
	LBH Primary School 38	5,010.96	1,979,832	5,165.29	2,043,403	1,694,364	390,049	189,063	0	-56,003	2,217,474	174,070	26	134,298	0	5,268.60	103.31
	LBH Primary School 39	5,088.40	3,078,055	5,254.09	3,179,339	2,482,134	687,330	226,540	0	-146,891	3,249,113	69,774	2	10,508	58,347	5,359.17	105.08
	LBH Primary School 40	5,450.11	2,016,784	5,627.93	2,085,410	1,452,312	458,578	171,914	0	-16,529	2,066,275	-19,135	-10	-56,279	116,694	5,740.49	112.56
	LBH Primary School 41	4,988.25	3,374,175	5,357.73	3,422,005	2,631,766	501,719	332,983	70,436	0	3,536,903	114,899	-5	-26,789	29,174	5,357.73	0.00
Secondary	LBH Secondary School 1	7,492.63	5,517,592	7,690.14	5,666,381	4,700,221	891,400	191,003	29,869	0	5,812,493	146,113	19	146,113	0	7,690.14	0.00
	LBH Secondary School 2	7,416.55	8,885,866	7,620.65	9,133,030	7,559,582	1,667,401	209,250	0	-148,047	9,288,187	155,156	-3	-22,862	0	7,773.06	152.41
	LBH Secondary School 3	6,526.90	7,067,898	6,698.44	7,256,183	6,842,280	378,329	222,816	0	0	7,443,426	187,243	8	53,588	0	6,824.77	126.33
	LBH Secondary School 4	6,928.94	7,605,205	7,111.32	7,808,523	6,942,482	877,072	199,408	0	-36,496	7,982,466	173,943	3	21,334	0	7,253.55	142.23
	LBH Secondary School 5	7,797.01	8,215,432	8,011.61	8,444,416	6,340,163	1,887,849	200,472	0	-227,781	8,200,703	-243,713	-50	-400,580	0	8,171.84	160.23
	LBH Secondary School 6	7,195.37	7,845,910	7,385.72	8,056,235	6,874,635	1,146,674	212,596	0	-13,264	8,220,641	164,406	1	7,386	0	7,533.44	147.71
	LBH Secondary School 7	7,309.03	5,656,980	7,499.20	5,807,586	4,847,790	862,293	190,684	0	0	5,900,767	93,181	1	7,499	0	7,613.44	114.24
	LBH Secondary School 8	7,739.40	5,958,181	7,946.65	6,120,957	4,397,838	1,211,896	192,758	0	-89,834	5,712,658	-408,299	-65	-516,532	0	8,105.58	158.93
	LBH Secondary School 9	8,023.87	5,902,261	8,241.99	6,065,946	4,720,491	1,477,188	189,407	0	-43,880	6,343,207	277,261	19	156,598	0	8,406.83	164.84
	LBH Secondary School 10	8,270.69	8,837,452	8,496.87	9,080,844	6,556,687	2,308,102	244,096	0	-93,977	9,014,909	-65,936	-28	-237,912	0	8,666.81	169.94
	LBH Secondary School 11	7,210.92	8,799,369	7,407.21	9,041,123	7,671,984	1,249,503	226,540	0	0	9,148,027	106,904	-4	-29,629	0	7,522.33	115.12
	LBH Secondary School 12	7,507.99	7,000,986	7,709.31	7,191,750	5,955,591	1,399,995	199,408	0	-113,309	7,441,686	249,936	14	107,930	0	7,863.49	154.19
	LBH Secondary School 13	6,796.99	4,311,813	6,975.62	4,428,230	3,927,292	457,952	201,004	0	-66,359	4,519,889	91,660	1	6,976	0	7,115.13	139.51
	LBH Secondary School 14	7,103.62	7,605,105	7,297.30	7,815,285	6,582,770	1,219,688	204,196	0	-232,672	7,773,982	-41,303	-26	-189,730	0	7,443.25	145.95
	LBH Secondary School 15	7,253.31	6,667,647	7,453.52	6,854,604	5,726,084	1,128,006	198,610	0	-125,798	6,926,903	72,299	-8	-59,628	0	7,602.59	149.07
	LBH Secondary School 16	7,670.22	5,790,989	7,874.99	5,948,846	5,174,668	1,438,391	192,226	0	-90,675	6,714,610	765,764	81	637,874	0	8,032.49	157.50
	LBH Secondary School 17	6,900.51	5,427,944	7,076.20	5,569,289	4,944,071	607,519	205,526	0	-30,027	5,727,089	157,799	7	49,533	0	7,217.73	141.52
	LBH Secondary School 18	7,396.79	3,685,137	7,588.68	3,784,455	3,294,167	674,433	179,831	0	0	4,148,430	363,975	40	303,547	0	7,706.02	117.33

Supplementary Update: Consultation on Schools and High Needs Funding 2026–27

This supplementary update is provided to reflect the publication by the Department for Education (DfE) on 17 December 2025 of the final Dedicated Schools Grant (DSG) allocations for 2026–27, together with the associated technical guidance, supporting documents and budget calculation files.

These documents are available at:

<https://www.gov.uk/government/publications/dedicated-schools-grant-dsg-2026-to-2027/dsg-technical-note-2026-to-2027>

Following review of the final DSG allocations and updated DfE guidance, the proposals set out in the original consultation remain largely unchanged, with some clarifications and updated financial impacts now confirmed.

- **Minimum Funding Guarantee (MFG)**

Under Option A, which applies a 0% Minimum Funding Guarantee, three schools (all primary) are now affected. The total cost of this proposal is £110,142. All other schools will receive a minimum increase of at least 1% in their MFG unit value when compared to the revised 2025-26 baseline, which now includes the rolling in of legacy grants and the additional uplift applied by the DfE.

- **Transfers and Funding Capacity**

Following confirmation of the DSG allocations, the Local Authority has reviewed and updated the proposed transfer balances, which are:

- 0.5% transfer to the High Needs Block, totalling £1.349 million
- Transfer of £1 million to support Growth and Falling Rolls, revised from the previously forecast £530,000

After taking these transfers into account, there is sufficient funding within the Schools Block to support up to a 2% increase for all schools through the funding formula. This position is reflected in the modelled Authority Proforma Tool (APT) submission.

- **Growth and Falling Rolls**

The indicative Growth and Falling Rolls allocation in the consultation was based on the 2025-26 allocation of £1.294 million. The DfE has since confirmed that the 2026-27 allocation has reduced to £876,134. As set out in the consultation, to continue operating the Growth and Falling Rolls fund at the required level, a total of approximately £1.82 million is needed. The proposed £1 million transfer therefore reflects the level of funding required to support schools through this mechanism.

- **Updated Appendices**

Appendix D provides an updated version of the previously issued Appendices B and C, showing:

- The 2026-27 APT funding formula
- Illustrative funding values and the impact on individual schools
- Changes in pupil numbers and the resulting impact on school budgets
- Illustrative Growth and Falling Rolls funding allocations and their role in supporting schools

The final column demonstrates that, with the exception of the three schools affected by MFG (whose increases reflect the rolling in of legacy grants and the additional uplift), every school receives additional per-pupil funding through the formula in 2026-27.

Agenda Item 7



Schools Funding Forum 15th January 2026

ITEM 5

Subject Heading:

High Needs Block 2025-26 and 2026-27

Report Author:

Hany Moussa – Principal Finance Officer

Eligibility to vote:

Information only

SUMMARY

This report gives an update on the latest forecast for the current financial year and provides details of the indicative allocation for 2026-27 following the DfE publication of figures in December 2025. It also provides a summary of the recent and on-going discussions in the High Needs Working Group.

RECOMMENDATIONS

The Schools Funding Forum:

- (i) notes the forecast for expenditure on the High Needs Block in 2025-26
- (ii) notes the indicative allocation of funding for High Needs in 2026-27
- (iii) notes the update from the High Needs Working Group
- (iv) gives any feedback, comments and further suggestions on the issues outlined.

REPORT DETAIL

1. Forecast Expenditure on High Needs Block for 2025-26

The latest published funding for the High Needs Block after recoupment and deduction is £43.478m. In addition, there is £1.291m funding transferred in from the Schools Block making £44.769m available budget.

The latest expenditure forecast as at the end of December is £76.173 - a £2.786m increase since the previous quarter forecast of £73.387m. If the outturn is in line with this forecast, then this would be an in-year deficit of £31.404m. Added on to the brought forward balance there would be an overall deficit of £67.740m.

It should be noted that there is a still one term to go and there is a large backlog of assessments so there is still scope for the forecast to move. The range of estimates for the year are from £28m to £34m.

The increase in forecast is across a number of lines of provision including Special Schools (all categories), Alternative Provision and Primary Top Up.

	Forecast as at Period 9	Forecast as at Period 6	Change
Havering Special Schools	18,219	18,040	179
Out of Borough Maintained Schools	3,898	2,340	1,558
Primary Top-Up	20,742	20,369	373
Secondary Top-Up	9,320	10,788	-1,468
ARPS and Special Units	4,945	6,261	-1,316
Post 16	3,544	3,073	471
Early Years	663	565	98
Independent and Non Maintained	7,526	6,931	595
Alternative Provision	4,202	3,150	1,052
Inclusion and Central Support	3,113	2,350	763
TOTAL EXPENDITURE	76,173	73,867	2,306
Funding available	-44,769	-45,217	448
In-Year Deficit	31,404	28,650	2,754

The total projected deficit is just within the “Worst Case” scenario modelled as part of the DBV initial work.

2. Published Allocation for the High Needs Block 2026-27.

The Department for Education published the indicative allocations for the 2026-27 High Needs Block on the 17th December 2025. This year there was no national increase in the total funding available for this block and the funding was not allocated using the High Needs Funding. The funding therefore is effectively the same as 2025-26 adjusted for the grant funding made available during this financial year as set out in the extract from the **DSG: Technical Note**.

In summary, the 2026 to 2027 high needs allocations will be the total of:

- *funding received through the 2025 to 2026 high needs block of the DSG, excluding the import and export adjustments and place funding deductions.*
- *annualised 2025 to 2026 CSBG funding for independent special schools, specialist post-16 institutions, independent learning providers and hospital education provision*
- *annualised 2025 to 2026 CSBG funding for state funded special and AP schools*
- *2026 to 2027 equivalent NICs grant and SBSG funding for places in special units and resource provision in mainstream schools*
- *import and export adjustments for 2026 to 2027 (the initial calculation has the 2025 to 2026 import and export adjustment which is updated later in 2026)*
- *place funding deductions for 2026 to 2027 (the initial calculation is based on 2025 to 2026 academic year place numbers, which are updated later in 2026)*

This is particularly detrimental to Havering because the funding has not even been adjusted for increases in population and because a very high percentage of our provision is for top ups in mainstream places which did not attract in year grant funding for NICS and pay increases.

The allocations for Havering after import and export adjustments but before recoupment deductions will be **£49.304m**. This would be roughly **£45.4m** after recoupment but the difference is entirely accounted for by grants that are in payment this year rather than a genuine increase.

Havering 25-26 Baseline Funding	£49,453,340
Grant Allocations for Special Schools etc	£219,692
Special/AP Schools and Academies grant	£1,642,400
Grant funding for SSUs and ARPS	£82,884
<i>HNB before Import/Export</i>	<i>£51,398,316</i>
Import/Export Adjustment (will be updated)	-£2,094,000
HNB before deductions/recoupment	£49,304,316

Effectively this means that any increase in numbers of EHCPs and any increases in costs of provision will increase the High Needs Deficit in full, with no mitigation from increased grant.

The trend for the year-on-year increase in expenditure has been in the region of £10m each year. If this is repeated with no further funding allocated, then this could take the overall deficit on the High Needs Block to the region of £110m.

High Needs Working Group

The main work of the High Needs Block this year has been to develop a new approach to describing funding for individual children by moving away from funding for specified numbers of hours. Instead, we are working on a set of banding descriptors each with a specific sum of funding. This could then be used by schools to meet the child's specified outcomes in the most appropriate way.

Other areas looked at by the group is the policy and process for establishing new Resource Provisions and a co-ordinated approach to Alternative Provision commissioning for preventative and non-statutory interventions.

Future work will include a review of the funding rates for Secondary Special Units and specialist provisions (such as those for Hearing Impairment).

Agenda Item 8



Schools Funding Forum 15th January 2026

ITEM 6

Subject Heading:

**Central Schools Services Block (CSSB)
2026-27**

Report Author:

**Hany Moussa – Principal Education
Finance Officer**

Eligibility to vote:

All school and academy members

SUMMARY

This report is to inform the Schools Funding Forum of the final allocation received for the Dedicated Schools Block Central Schools Services Grant.

RECOMMENDATIONS

That the Schools Funding Forum:

- (i) notes the final allocation of CSSB for 2026-27
- (ii) considers the revised funding retention for central statutory services

REPORT DETAIL

1. Background

As part of the introduction of a Schools and High Needs National Funding Formula in 2018-19 the DfE also introduced a fourth funding block, the CSSB, which brought together funding for services previously funded through the Schools Block

and through an Education Services Grant. The initial locally projected allocation for 2026-27, which was presented in the 27th November 2025 meeting is shown below.

2. Initial Projected CSSB allocation 2026-27

Final funding for 2026-27 through the DSG Central Service Block was delayed, and in line with DfE advice, the LA had to estimate the projected CSSB allocations for 2026-27, in order to ensure that the budget setting timetable is not adversely affected.

The indicative allocations that the LA projected included the rolling-in of the NICs and SBSG grants by redistribution through the basic per-pupil and deprivation factors. In addition, the DfE advised that there was to be included transitional protection for the 2026-27 CSSB NFF with LAs protected for losses up to 2.5% in comparison to the previous year baseline, and capped to 2.13% gain against the previous year baseline.

The table presented based on the local projected allocation, with comparable data from 2025-26 was as follows:

	Ongoing responsibilities			Historical commitments	Total CSSB
	Pupil nos.	Per pupil £	£	£	£
2026-27 projected	39,883.0	55.31	2,205,987	60,292	2,266,279
2025-26 final	39,883.0	46.05	1,836,613	75,365	1,911,978
Difference	0	9.26	369,374	-15,073	354,301

Because Havering's adjusted 2025-26 baseline was higher than the NFF calculation (after NICs/SBSG roll-in), Havering becomes a loss-protection authority. This means:

- Havering does not receive the full annualised amount of the rolled-in grants (£425,939)
- Funding instead rises only up to the maximum permitted gain/loss limit applied nationally

3. Final Allocations 2026-27

Funding for 2026-27 through the DSG CSSB is as follows:

Year	Ongoing responsibilities			Historical commitments	Total CSSB
	Pupil nos.	Per pupil £	£	£	£
2026-27 final	39,740.0	55.31	2,198,020	60,292	2,258,312
2026-27 projected	39,883.0	55.31	2,205,987	60,292	2,266,279
2025-26	39,883.0	46.05	1,836,613	75,365	1,911,978

Difference 2025-26 to 2026-27	-143.0	9.26	361,407	-15,073	346,334
Difference 2026-27 indicative to 2026-27	-143.0	0.00	-7,967	0	-7,967

The services that the LA can fund from the CSSB are set out in the Operational Guidance on DSG allocations issued by the DfE. The Schools Funding Forum gave approval to the use of the ongoing responsibilities and historical commitments funding, based on the indicative allocations, at the meeting held on 23rd October 2025 and 27th November 2025. Details are shown below of the original indicative proposal and the final proposal for consideration by Forum members.

Ongoing responsibilities	Projected 2026-27*	Proposed Final 2026-27*	Change
Copyright licences	288,400	288,400	0
Admissions	615,870	615,870	0
Schools Forum	50,560	50,560	0
LA responsibilities to all schools	1,253,157	1,245,190	,-7,967
Total	2,205,987	2,198,020	-7,967

Historical commitments	Projected 2025-26	Proposed Final 2025-26	Change £
Schools Partnerships/Schools Causing Concern	60,292	60,292	0
Total	2,266,279	2,258,312	-7,967

The copyright licence fees for local authorities are normally announced alongside the schools funding settlement in December. This has been delayed by the DfE as negotiations are still ongoing with some of the copyright management organisations for new agreements and will stretch into the new year. This means the DfE will announce the applicable charges for the copyright licence at a later date.

Therefore, the LA proposed that the additional funding that was received to be allocated as per the table above, to cover the salary costs of the support that is

increasing by more than by 3.0%. The actual increase in cost is likely to be aligned or more than what has been projected.

The services that LAs can fund from the CSSB are set out in the extract from the Operational Guidance. The DfE Operational Guidance requires Schools Forum approval for the central retention of this funding.

Schools Funding Forum approved the use of the CSSB at the October 2025 meeting, and **the LA is seeking the approval for the revision for £7,967 for the central expenditure for in-going responsibilities.**

On-going responsibility element

The copyright licence costs tend to increase each year but LAs are not notified of the increase until later in the year. An estimated sum of £288,400 has been included.

Schools Funding Forum approved the use of the CSSB at the October 2025 meeting.

Historic Commitments element

Continuing the financial year arrangements for this element of the grant, the LA is proposing that for 2026-27 that this continues to be used for items that are accessible to a large number of schools. This includes the coaching bursary, Havering Academy of Leadership and support commissioned on behalf of all schools.

Schools Funding Forum approved the use of the CSSB at the October 2025 meeting.

Agenda Item 9



Schools Funding Forum 15th January 2026 ITEM 7

Subject Heading:	Early Years Funding 2026-27
Report Author:	Hany Moussa – Principal Finance Officer
Eligibility to vote:	Information only

SUMMARY

This report summarises the announcement of indicative DSG Early Years Block funding for financial year 2026-27 and outlines the process for the Local Authority to determine early years funding rates for the next financial year.

RECOMMENDATIONS

The Schools Funding Forum:

- (i) notes the indicative funding allocations for 2026-27
- (ii) notes the process and timeline for determining funding rates for 2026-27

REPORT DETAIL

1. Funding arrangements for 2025-26

The funding rates for 2025-26 for providers in Havering were originally agreed in February 2025.

Funding rates for 2025-26 are as follows:

Funding Factor	Funded age of the child	2025-26 Funding Rate
Factor 1 Base rate	9 months to two year olds (Under twos)	£11.36 per hour
	Two year olds – working parents	£8.29 per hour
	Two year olds – FRAS (disadvantaged families) (includes an in-built deprivation rate)	£8.85 per hour
	Three and four year olds Universal 15 hours funding Extended 30 hours funding	£5.78 per hour
Factor 2 Deprivation Funding rate	Three and four year olds	IDACI A - £0.78 per hour IDACI B - £0.59 per hour IDACI C - £0.56 per hour IDACI D - £0.51 per hour IDACI E - £0.33 per hour IDACI F - £0.27 per hour
Factor 3 Early Years Pupil Premium (EYPP)	9+ month, two, three and four year olds	£1.00 per hour
Factor 4 Disability Access Funding (DAF)	9+ month, two, three and four year olds	£938 per annum
Factor 5 SENIF – Complex Needs / EHCP	9 months to two year olds (Under twos)	£7.64*
	Two year olds – working parents	£10.71*
	Two year olds – disadvantaged families	£10.15*
	Three and four year olds	£13.22*

* SENIF - This is the sum required to bring the total hourly funding for a child to £19.00.

2. Indicative Early Years Block allocation 2025-26

As part of the expansion of funded childcare announced in the Spring Budget 2023, eligible working parents can now access 15 hours of funded childcare for their two year olds from April 2024, and for children aged 9 months and over from September 2024. This forms part of the government's phased rollout, under which eligible working parents will receive 30 hours of funded childcare per week for children aged 9 months to 4 years from September 2025.

The funding rates for Havering for 2025-26 and the indicative funding rates for 2026-27 are as follows:

Age	2025-26 Total rate £	2026-27 Total rate £	Change £	Change %
Under 2 year olds	12.45	12.87	0.42	3.37

Age	2025-26 Total rate £	2026-27 Total rate £	Change £	Change %
2 year olds	9.17	9.49	0.32	3.49

Age	2025-26 Total rate £	2026-27 Total rate £	Change £	Change %
3/4 year olds	6.40	6.87	0.47	7.34

The 2025-26 total funding rate for 3 and 4 year olds is £6.40. This incorporates:

- a 24p (3.90%) rise from 2024-25
- the Early Years Supplementary Grant of 19p, and
- the grants for teachers' pay and pensions from 2022-23 to 2024-25, which were previously paid separately in each of the applicable years to maintained schools with nurseries, totalling 21p.

For 2026-27 the DfE are permanently moving to a termly census for all entitlements aiming to improve the accuracy of the funding system, so there will be 3 headcounts per term rather than an annual spring count, timed to align with existing school census dates.

Since termly attendance data suggests attendance across the year is lower than spring attendance levels, this change is expected to reduce 3 and 4 year old funding allocations nationally.

To keep funding stable, a compensatory adjustment has been applied to uplift 3 and 4 year old rates supporting the transition to a termly funding approach.

The funding rate for 2026-27 with the termly funding adjustment is £6.87, which is a further rise of 47p (7.34%). This includes:

- annual cost pressure based uplift less DfE reduction (21p)
- compensatory uplift for the move to termly census data adjustment (19p)
- additional funding to reflect the 25-26 early years National Insurance contributions and teacher's pay grant (EYNTPG) (7p)

DfE Indicative allocations for 2026-27 have been calculated by applying the 2026-27 hourly funding rates to January 2025 data.

2.1. The table below shows a comparison between the indicative figures released by the DfE across 2026-27 and 2025-26.

Category	2026-27	2025-26	Change in numbers	Change £	Change %
3 and 4 year olds					
Hourly rate (£ / hr)	6.87	6.40	-	0.47	7%
Estimated number of children (Part Time Equivalent)	5,930.82	6100.39	-169.57	-	-3%
Indicative funding allocation (£s)	23,224,499	22,254,223	-	970,276	4%

2 year old – FRAS entitlement					
Hourly rate (£ / hr)	9.49	9.17	-	0.32	3%
Estimated number of children (Part Time Equivalent)	380.28	480.57	-100.29	-	-21%
Indicative funding allocation (£s)	2,057,045	2,511,892	-	-454,847	-18%

2 year old – Working Parent entitlement					
Hourly rate (£ / hr)	9.49	9.17	-	0.32	3%
Estimated number of children (Part Time Equivalent)	2790.24	1740.66	1049.58	-	60%
Indicative funding allocation (£s)	15,093,244	9,098,256	-	5,994,988	66%

9 months to 2 years old					
Hourly rate (£ / hr)	12.87	12.45	-	0.42	3%
Estimated number of children (Part Time Equivalent)	2660.25	1896.00	764.25	-	40%
Indicative funding allocation (£s)	19,515,303	13,454,965	-	6,060,338	45%

Total early years block (£s)	59,890,093	47,319,350	-	12,570,743	27%
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The indicative figures for 2025-26 and 2026-27 include the funding added into the hourly rate to replace the teachers' pay and pension grants.

As per the changes for the basis of LA funding, the DfE will be updating the indicative allocations for the entitlements for 2026-27, based on the actual take-up for each term, collected through the 3 termly headcounts.

The termly collections will coincide with the termly schools Census headcount and will be for the following terms and funded weeks of the Early Years entitlement:

- Summer Census (13 of the funded 38 weeks) - update in November
- Autumn Census (14 of the funded 38 weeks) - update in March
- Spring Census (11 of the funded 38 weeks) - update in July (of the following financial year)

3. Determining funding rates for providers 2026-27

For 2026 to 2027, the pass-through rate requirement has increased from 96% to 97%, and will apply separately to each individual entitlement for:

- 9 months old, up to 2-year-olds of working parents (under two year olds)
- 2 year old children of working parents
- 2 year-old children from disadvantaged families
- 3 and 4 year olds (universal and additional hours)

For 3 and 4 year olds, there is no change to current arrangements, and the pass-through requirement will apply to the universal and additional hours in combination.

Whereas, for 2 year olds and under two year olds, the requirement will apply to each of the entitlements individually.

If a local authority intends on having a single funding formula for both of the 2 year old entitlement funding streams (children of working parents and children from disadvantaged families), the pass through will have to be calculated separately for each of these. The DfE have set these arrangements to prevent cross-subsidisation between the working parent formula and the disadvantaged formula.

The Local Authority has met with the Early Years Provider Reference Group (EYPRG) to discuss funding for 2026-27 and to agree the content of the consultation with providers, and the LA is working on the document at the time of this publication.

As part of the feedback and engagement with education stakeholders, the LA will host 2 webinars as part of the consultation roll out, to help stakeholders make an informed response to the consultation.

Following the conclusion of the consultation, the outcome of the consultation will be shared with EYPRG and the resulting proposals brought to the meeting of the Schools Funding Forum on 12th February 2026 for approval.

4. Financial Year 2026-27 indicative pre-consultation rates

The below table demonstrates what the LA will be consulting on as part of the Early Years consultation. The below shows the different rates and factors as part of the LA proposals. It is subject to consultation and the indicative funding rates for 2026-27 for providers will be agreed in February.

Funding Factor	Funded age of the child	2025-26 Funding Rate
Factor 1 Base rate	9 months to two year olds (Under twos)	£11.85 per hour
	Two year olds – working parents	£8.64 per hour
	Two year olds – disadvantaged families (includes an in-built deprivation rate)	£9.20 per hour
	Three and four year olds Universal 15 hours funding Extended 30 hours funding	£6.02 per hour
Factor 2 Deprivation Funding rate	Three and four year olds	IDACI A - £0.80 per hour IDACI B - £0.60 per hour IDACI C - £0.57 per hour IDACI D - £0.52 per hour IDACI E - £0.33 per hour IDACI F - £0.27 per hour
Factor 3 Early Years Pupil Premium (EYPP)	9+ month, two, three and four year olds	£1.15 per hour*
Factor 4 Disability Access Funding (DAF)	9+ month, two, three and four year olds	£938 per annum*
Factor 5 SENIF – Complex Needs / EHCP	9 months to two year olds (Under twos)	£8.15
	Two year olds – working parents	£11.36
	Two year olds – disadvantaged families	£10.80
	Three and four year olds	£13.98

*EYPP - funding has increased by 15p to be £1.15 per hour for financial year 26-27 claims, equivalent to up to £655.50 per eligible child per year (up from financial year 25-26 level of £570.00). EYPP is to support better outcomes for eligible Under Twos to 3 and 4-year-olds.

*DAF - DAF funding has increased by £37 to be £975 per eligible child per year for financial year 26-27. DAF is to help providers make reasonable adjustments within their provision to support eligible Under Twos to 3 and 4-year-old children claiming DLA.

* SENIF - This is the sum required to bring the total hourly funding for a child to £20.00.

5. Early Years National Insurance Contributions and Teachers' Pay Grant

In the financial year 2026-27, the DfE have made funding adjustments to incorporate increases to teachers' pay from September 2025 and the increase in National Insurance contributions in schools into the hourly funding rates for 3 and 4 year olds.

This aligns with previous practices, such as funding for teachers' pay and pensions in 2024-25 and 2026-27 and consolidating the Teachers' Pay Grant (TPG) and Teachers' Pension Employer Contribution Grant (TPECG) into the entitlement rates in earlier years.

Historically, these grants were separate to address the increased costs from a 2018 pay rise and 2019 pension rate increase in schools. By 2023-24, these funds were integrated into Early Years funding, raising the hourly rate by 7p to support the associated costs. The 2023 and 2024 STRB recommendations of a 6.5% and 5.5% pay award, led to additional grant funding rolled into the 2024-25 and 2025-26 funding rates to mitigate the impacts of the pay increase and employer pension contribution adjustments.

Following the grants being absorbed into the Early Years rate, mainstream schools with nurseries, which previously received these separate grants, were eligible for the new supplement of Quality, that helped address the additional costs they faced.

In the three and four year old indicative allocations for 2026-27, the additional hourly rate of funding received as a result of the rolling in of the pay and pension grants is 7p. The equivalent amount for 2025-26 was 21p as this incorporated the grants for teachers' pay and pensions from 2022-23 to 2024-25, which was previously paid separately in each of the applicable years to maintained schools with nurseries at 7p per year. Therefore there over years, there has been a total of 28p absorbed into the three and four year old NFF rate, as well as the introduction of 0.1p to the under twos and 1.5p to the two year old LA's NFF rate.