



Education  
Funding  
Agency

# **Funding allocation pack: 2014 to 2015 academic year**

**A guide for mainstream academies and  
free schools open before 1 April 2014**

**February 2014**

## Contents

Introduction to the Funding Allocation Pack 2014/15 .....	4
Table A - School Budget Share .....	5
Introduction .....	5
Overview of AY 2014/15 Funding Factors.....	6
2014/15 academic year funding factors .....	6
Sample Table A – AY 2014/15 School Budget Share.....	7
Summary of changes to funding factors for AY 2014/15.....	9
Table A: Structure Description .....	11
The Funding Factors .....	12
Basic Entitlement.....	12
Deprivation .....	12
Looked After Children (LAC).....	14
Low Cost, High incidence SEN .....	14
English as an Additional Language (EAL) .....	14
Sparsity.....	15
Lump Sum .....	15
Split Site .....	15
London Fringe .....	16
Existing Sixth form commitments.....	16
Exceptional funding factors.....	16
Rates .....	16
The New Sparsity Factor.....	19
Data used in Sparsity Funding calculation.....	20
Table B – Minimum funding Guarantee (MFG) .....	22
Introduction to MFG .....	22
Overview of basic MFG calculation applied to AY 2013/14 and AY 2014/15 funding .....	23
Adjustments .....	23
Exclusions .....	23
Technical Adjustments.....	24
Capping and Scaling – Affordability Adjustments .....	24
Sample Table B – AY 2014/15 Minimum Funding Guarantee .....	25

Understanding the application of capping and scaling .....	26
Table B – Explanation of funding lines .....	29
Table C – Education Services Grant (ESG) .....	34
Sample Table C – AY2014/15 Education Services Grant.....	34
Table D – AY 2014/15 SEN LACSEG Adjustment .....	35
Sample Table D – AY 2014/15 SEN LACSEG Adjustment.....	35
Table E – AY 2014/15 Allocation Protection.....	36
Sample Table E – AY 2014/15 Allocation Protection.....	37
Table E – Explanation of funding lines .....	38
Table F – Start-Up Grant or Sponsored Academies/Free Schools Post Opening Grant .....	42
Sample Table F – Start-Up Grant/Post Opening Grant.....	42
Table F – Explanation of funding lines .....	43
Table G - Pre-16 High Needs Funding .....	44
Sample Table G - AY14/15 pre-16 High Needs Block .....	45
Table G – Explanation of funding lines .....	45
Table H – Post-16 High Needs Funding.....	46
Sample Table H – AY 2014/15 Post-16 High Needs Block Funding.....	46
Table H – Explanation of funding lines.....	47
Table I – Pupil Number Matrix.....	48
Table I – AY 2014/15 Pupil Number Matrix.....	48

## Introduction to the funding allocation pack 2014/15

This operational guide is to help you understand how your academic year (AY) 2014/15 funding has been calculated by the Education Funding Agency (EFA). It updates last year's guidance, setting out the changes to academy funding introduced this year.

The guide supports your AY 2014/15 general annual grant (GAG) statement. Your GAG statement sets out the funding you will receive, how it has been calculated, where the data is from, and the factors that have been used and applied to your statement. The first page of your funding allocation pack is a summary statement of the tables that make up your GAG. The information used to populate the summary table comes from each of the tables in your pack.

The guide has been produced in a format which enables you to easily access the specific parts that interest you, or areas where you require more detailed information. It has been designed to be used online and not intended to be printed out in full. We have also produced several [podcasts](#) to talk you through the Schools Budget Share, Minimum Funding Guarantee and Academy Allocation Protection.

The additional elements that have been included in your AY 2014/ 15 funding allocation are:

- [an additional protection element](#)
- [an adjustment for SEN LACSEG](#) (applicable if you opened before April 2013)
- [a sparsity factor](#)

A new risk pooling scheme for academies was announced in a [letter](#) to academies on the 14 February. As a result of the new scheme, we will no longer be paying the £20 additional insurance element to academies from AY 2014/15.

A summary of refinements made to the AY 2014/15 factors can be found [here](#) and more in-depth information [here](#). You can also visit our dedicated [funding](#) website for a series of online presentations and slide sets covering changes to AY 2014/15 funding.

Your pupil premium allocation is paid outside of the General Annual Grant (GAG) and is therefore not included in your AY 2014/15 funding allocation.

This guide is intended for open mainstream academies and free schools, including those with designated high needs units. Supplementary guidance will be made available online at GOV.UK for special academies and alternative provision academies, and newly opening academies and free schools in advance of the funding allocations being issued for these academies.

## Table A - School Budget Share

This section includes:

- [Overview of funding factors](#)
- [Sample Table A](#)
- [Summary of the changes to funding factors for AY 2014/15](#)
- [Table A structure](#)
- [The funding factors explained](#)

Clicking on the bullet points above will take you directly to the relevant section. In addition, we have produced a [podcast](#) to talk you through the School Budget Share table.

### Introduction

Table A sets out how your School Budget Share (SBS) is calculated. The funding factors and rates have been agreed by your local authority in consultation with its schools forum and have been applied to your academy pupil numbers.

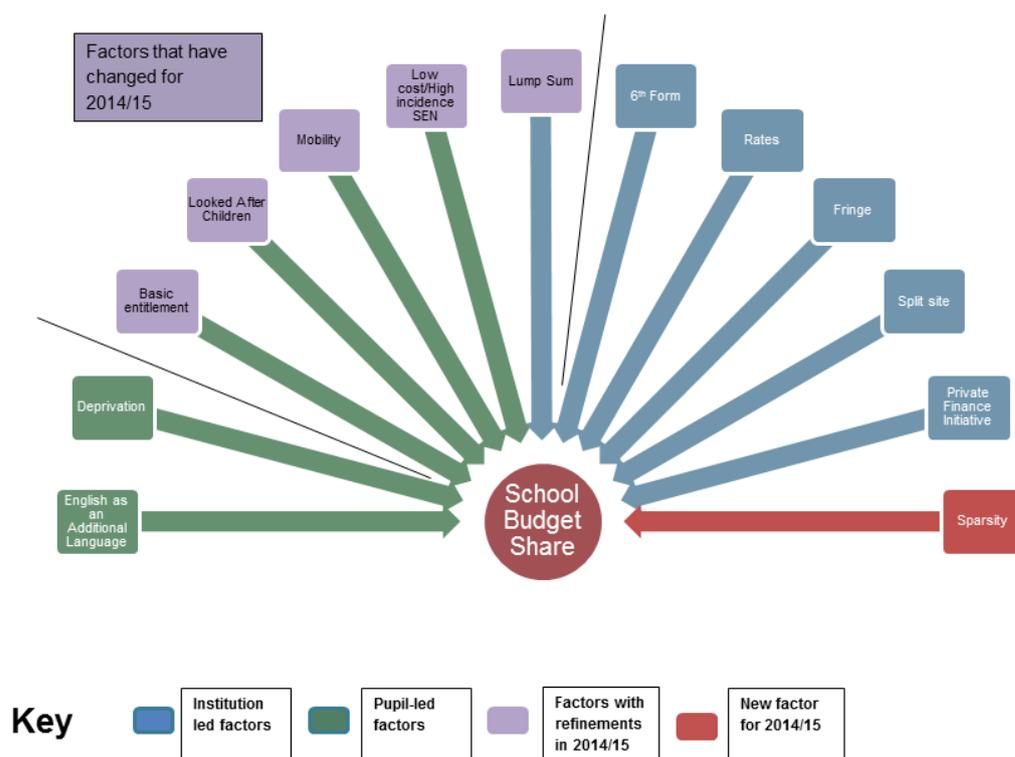
Pupil numbers are derived either from your October 2013 School Census return (if your funding agreement stipulates funding on the basis of census pupil numbers) or your agreed estimate of pupil numbers for AY 2014/15 (if your funding agreement stipulates funding on the basis of estimated pupil numbers).

The 'rates' are amounts determined by your local authority as applying to each factor and 'weighting' is the proportion of pupils to whom the factor applies.

## Overview of AY 2014/15 Funding Factors

Local authorities have 13 funding factors they can use in determining their local formula; two are compulsory - basic entitlement and deprivation.

### 2014/15 academic year funding factors



The diagram shows the factors that local authorities can use in their formula funding. The factors used will differ across local authorities and may include exceptional factors that have been approved by the Department for Education (DfE).

In 2014/15, local authorities must ensure that at least 80% of delegated schools block funding is allocated through an appropriate and locally determined combination of pupil-led factors: basic entitlement; deprivation; prior attainment; looked-after children (LAC); mobility; and English as an additional language (EAL).

One new addition for AY 2014/15 is that each factor includes the percentage which contributes to your school's notional special educational needs (SEN) budget. This can be found in the far right hand column on Table A.

The total notional SEN budget is calculated automatically. It is made up of a proportion of various factors included within your schools block allocation, depending on the local formula. The factors included, and the proportion that is attributed to your notional SEN budget allocation, is decided locally.

Your notional SEN allocation is calculated by taking the sub total for each factor within your schools block allocation and multiplying it by the percentage indicated in the 'Percentage included in notional SEN' column. This gives a notional SEN sub-total for each row, the total of which gives your overall notional SEN allocation.

Local authorities are required to show their schools how much funding they are getting for special educational provision. This is called a notional SEN budget because schools or academies are not directed on how they should spend their money. When funds are given to academies they can spend it in the way they think is best, but have to make sure they spend enough on children with SEN, because they have a duty to identify, assess, and make special educational provision for these children.

## Sample Table A – AY 2014/15 School Budget Share

The example includes linked explanations to help you understand your own Table A. A walk through of Table A will be available as a podcast; details will be announced in the e-bulletin. A summary of refinements made to the factors can be found [here](#) and more in-depth information [here](#). Click on each factor in sample Table A for more information.

### Table A - 2014/15 School Budget Share

<a href="#">Factor</a>	<a href="#">Description</a>	<a href="#">Rate</a>	<a href="#">Weighting</a>	<a href="#">Pupils</a>	<a href="#">Sub Total</a>	<a href="#">Percentage included in Notional SEN</a>
1. <a href="#">Basic Entitlement Age Weighted Pupil Unit (AWPU)</a>	Primary (including reception)	£3,900.00	1.000000	200	£780,000.00	5.55%
	Key Stage 3	£5,027.26	1.000000	200	£1,005,452.00	5.55%
	Key Stage 4	£5,273.12	1.000000	180	£949,161.60	5.55%
2. <a href="#">Deprivation</a>	Primary FSM6	£300.00	0.526923	200	£31,615.38	1.00%
	Secondary FSM6	£412.00	0.467953	380	£73,262.72	1.00%
	IDACI_1_PRI	£285.00	0.036298	200	£2,068.99	2.50%
	IDACI_2_PRI	£295.00	0.062641	200	£3,695.82	2.50%
	IDACI_3_PRI	£305.00	0.085461	200	£5,213.12	2.50%
	IDACI_4_PRI	£450.00	0.114584	200	£10,312.56	2.50%
	IDACI_5_PRI	£500.00	0.127784	200	£12,778.40	2.50%
	IDACI_6_PRI	£685.00	0.296534	200	£40,625.16	2.50%
	IDACI_1_SEC	£385.00	0.038498	380	£5,632.26	2.50%
	IDACI_2_SEC	£395.00	0.067541	380	£10,137.90	2.50%
	IDACI_3_SEC	£405.00	0.082461	380	£12,690.75	2.50%
	IDACI_4_SEC	£600.00	0.123684	380	£28,199.95	2.50%

	IDACI_5_SEC	£650.00	0.123684	380	£30,549.95	2.50%
	IDACI_6_SEC	£775.00	0.346551	380	£102,059.27	2.50%
3. <a href="#">Looked-After Children (LAC)</a>	LAC X					
4. <a href="#">Low cost, high incidence SEN</a>	Low_Att_%_PRI_73 /78 (see details of factor in Table A.1)	£1,500.00	0.213243	200	£63,972.90	50.00%
	Secondary pupils not achieving (KS2 level 4 English or Maths)	£2,350.00	0.186541	380	£166,581.11	50.00%
5. <a href="#">English as an Additional Language (EAL)</a>	EAL_3_PRI	£1,750.00	0.030000	200	£10,500.00	50.00%
	EAL_3_SEC	£1,895.00	0.045212	380	£32,557.16	50.00%
6. <a href="#">Mobility over 10%</a>	Primary pupils starting school outside of normal entry dates	£450.00	0.015000	200	£1,350.00	0.00%
	Secondary pupils starting school outside of normal entry dates	£555.00	0.000000	380	£0.00	0.00%
7. <a href="#">Sparsity</a>	Sparsity Funding (see further details in Annex A.2)	£100,000			£3,333.33	0.00%
<b><a href="#">TOTAL PUPIL-LED FACTORS</a></b>					<b>£3,381,750.33</b>	

Block	Description	Rate	Weighting	Pupils	SubTotal	Percentage
8. <a href="#">Lump Sum</a>	Lump Sum Primary	£75,000.00			£0.00	
	Lump Sum Secondary	£140,000.00	1.00000		£140,000.00	
9. <a href="#">Split Sites</a>	Split Sites	£95,000.00		0	£0.00	
10. <a href="#">PFI</a>	PFI	£265,000.00	1.000000		£265,000.00	
11. <a href="#">Existing Sixth Form Commitments</a>	Existing Sixth Form Commitments	£0.00	1.000000	0	£0.00	
12. <a href="#">London Fringe</a>	London Fringe	£0.00	1.000000		£0.00	
<b><a href="#">TOTAL OTHER FACTORS</a></b>					<b>£405,000.00</b>	
<a href="#">Exceptional Circumstance 1 Primary</a>						
Exceptional Circumstance						

1 Secondary						
	<b>TOTAL SCHOOL BUDGET SHARE (EXCLUDING RATES)</b>					<b>£ 3,786,750.33</b>
	<i>of which, Notional SEN Budget</i>					<b>£ 269,224.53</b>

Table A.1: Primary Prior Attainment Factor

1.	<a href="#">Proportion of pupils in Year 2 to Year 5 not meeting 73/78 points</a>	0.200000	
2.	<a href="#">Number of pupils in Year 2 to Year 5</a>	120	
3.	<a href="#">Number of pupils in Year 2 to Year 5 not meeting attainment level</a>	24	(=1 x 2)
4.	<a href="#">Proportion of pupils in Year 1 not meeting 'good development' level</a>	0.300000	
5.	<a href="#">Scaling proportion</a>	0.9	
6.	<a href="#">Number of pupils in Year 1</a>	28	
7.	<a href="#">Number of pupils in Year 1 deemed not to be meeting attainment level</a>	7.560000	(=4 x 5 x 6)
8.	<a href="#">Number of primary pupils (including reception)</a>		Excludes primary High Needs places 200
9.	<a href="#">Total pupils in Years 1 to 5 not meeting attainment level</a>	31.560000	(=3 + 7)
10.	<a href="#">Total number of pupils in Years 1 to 5</a>	148	(=2 + 6)
11.	<a href="#">Number of primary pupils not meeting attainment level</a>	42.68	= (9 / 10) x 8
12.	<a href="#">Proportion of primary pupils not meeting attainment level</a>	0.213243	= 11 / 8

Table A.2: Sparsity Data

1.	<a href="#">Sparsity unit value</a>	£100,000
2.	<a href="#">Distance threshold (miles)</a>	3.0
3.	<a href="#">Size threshold (number of pupils)</a>	600
4.	<a href="#">Taper applied (Fixed/ Tapered)</a>	Tapered
5.	<a href="#">Sparsity distance</a>	3.523401

## Summary of changes to funding factors for AY 2014/15

Factor	Description of refinement
<b>Basic Entitlement (Average Weighted)</b>	The basic entitlement for primary pupils must be at least £2,000 for primary pupils and at least £3,000 for secondary

<b>Pupil Unit)</b>	pupils (KS3 and KS4). This is formalising a minimum amount of funding for this factor. This is a change from AY 2013/14 where there was no minimum threshold.
<b>Low cost, high incidence SEN</b>	<p>Local authorities can apply this factor for secondary pupils not reaching level 4 at Key Stage 2 in either English <u>or</u> maths. We have changed the measure from AY 2013/14 which provided funding for the number of children at KS2 not attaining level 4 in English <u>and</u> maths.</p> <p>For primary pupils, the measure is based on the outcomes of the Early Years Foundation Stage Profile (EYFSP). This is based on the number of children not achieving a point score of 73 or 78 for those assessed under the old profile (years 2 to 5) or for those not achieving a good level of development under the new profile (year 1), depending on which version of the EYFSP has been used. Local authorities can scale back the proportion of year 1 pupils not meeting the 'good development' criteria.</p>
<b>Mobility</b>	If used, this factor is now only applied when the number of 'mobile' pupils exceeds 10%, and is payable on the number of pupils exceeding this cut off (e.g. if 12%, funding is applied to 2%). Previously this optional factor had no threshold specified.
<b>Looked-After Children</b>	If used, this factor now applies to any child who has been in care for <u>at least one day</u> during the financial year up to 31 March 2013. This is a change from last year when funding was available for children who had been looked after for one day, 6 months or 12 months, depending on the local authority direction.
<b>Lump Sum</b>	<p>This year local authorities can choose to have different lump sums for primary and secondary schools – with middle schools receiving a weighted average. Previously a lump sum amount was set that had to be applied to all schools within the local authority. The lump sum is now capped at £175,000 per school (was previously £200K).</p> <p>Where two or more schools amalgamate, the new school will receive 85% of the combined lump sums for the next full year. Any changes beyond AY 2014/15 have not been decided.</p>
<b>New Sparsity Factor</b>	This factor has been introduced to address the concerns raised about the impact of the funding reforms and the lump sum arrangements on small schools in rural areas. A fixed or variable amount may be applied to small schools and academies where the average distance to a pupil's second nearest school is more than 2 miles (primary) or 3 miles (secondary) and their pupil numbers are below a threshold. The maximum value for the sparsity factor is £100,000 per school (including fringe uplift). More detail can be found <a href="#">here</a> .

## Table A: Structure Description

**Factor:** In this column you will find the names of the factors through which the local authority has allocated funding. In the sample Table A, clicking on the names in this column will take you to a description of the factor and the source of the data.

**Description:** This column contains the description of the elements that have been identified as funding measures on your local authority's pro forma.

**Rate:** You will find here the value of the rate to be applied to the factor. This figure is taken from your local authority's pro forma.

**Weighting:** The weighting column is the proportion of pupils to which the factor applies. For example; if the rate is £1000 and the weighting is 1.00 this means that £1000 is applied to 100% of your pupil number that is found in the next column. If 0.50 appears in the weighting column, then the rate only applies to 50% of your pupil numbers.

**Pupils:** Pupil numbers are derived either from your October 2013 School Census return (if your funding agreement stipulates funding on the basis of census pupil numbers) or your agreed estimate of pupil numbers for AY 2014/15 (if your funding agreement stipulates funding on the basis of estimated pupil numbers).

**Sub Total:** This is the rate multiplied by the weighting factor multiplied by pupil numbers.

**Percentage included in notional SEN:** Local authorities will have identified within each school's budget share a notional SEN budget. This is a notional amount of funding, and should not be regarded as a substitute for your own budget planning and decisions about how much you need to spend on SEN support. You need to remember that from your school budget share, including the notional SEN budget, you must meet the costs of any additional support for pupils with SEN up to £6,000. Local authorities are required to design their funding formula in a way that enables schools and academies to meet that threshold. This is not high needs funding which appears in Table G.

**Total Pupil-Led Factors:** This is the total of all the factors that have been identified in your Table A that are pupil-led.

**Total of other Factors:** This is the total of any other factors which are not pupil-led for example, it may be your lump sum, split site funding, PFI, exceptional circumstances, should these apply.

**Total School Budget Share:** This is the sum of the total pupil-led factors and the total of the other factors.

## The Funding Factors

### Basic Entitlement

Basic entitlement is the term used to describe the amount of money allocated to your academy for each pupil. The amount varies between primary and secondary. In AY 2014/15 all local authorities are required to set a basic per pupil entitlement which is at least £2,000 for primary and at least £3,000 for Key Stage 3 and Key Stage 4.

The table below sets out the elements that can be chosen to make up your basic entitlement:

Element	Detailed description
<b>Reception Uplift (Y/N)</b>	Your local authority may choose to provide reception uplift which is paid at the basic entitlement rate for the number of reception pupils who started school in January 2013 instead of September 2012.
<b>Primary (including reception)</b>	A basic entitlement rate is paid for every primary aged pupil. This is a mandatory factor. The number of pupils to which this rate will be applied can be found in the column named 'Pupils'.
<b>Key Stage 3</b>	A unit value is applied to all Key Stage 3 pupils as above. This is a mandatory factor.
<b>Key Stage 4</b>	As above this is paid for pupils at Key Stage 4.

### Deprivation

This mandatory factor will channel funding to reflect the relative deprivation of your pupils. Your local authority formula can use any combination of Free School Meals (FSM), Free School Meals Ever 6 (FSM6) and Income Deprivation Affecting Children Index (IDACI). Within IDACI there are a number of indices of deprivation. Your local authority formula details how much funding and weighting has been allocated to some or all of the indices. By doing this, funding can be targeted at children who need it most.

If the local authority formula uses the number of children in receipt of free school meals it cannot include both FSM and FSM6; it must include one or the other. There can be rates for primary and secondary pupils and this data will be taken from the October 2013 School Census.

The table below sets out the elements that can be used to make up your deprivation funding:

Element	Detailed description
<b>Income Deprivation</b>	The Income Deprivation Affecting Children Index

<p><b>Affecting Children Index (IDACI):</b>  IDACI_1_PRI  IDACI_2_PRI  IDACI_3_PRI  IDACI_4_PRI  IDACI_5_PRI  IDACI_6_PRI  IDACI_1_SEC  IDACI_2_SEC  IDACI_3_SEC  IDACI_4_SEC  IDACI_5_SEC  IDACI_6_SEC</p>	<p>(IDACI) is an index of deprivation used in the UK. The IDACI index is calculated by the Department for Communities and Local Government and measures, within a local area, the proportion of children under the age of 16 that live in low income households.</p> <p>A separate rate can be paid for each of the six categories within the IDACI index, and for the primary and secondary phases.</p> <p>You can read more about the Income Deprivation Affecting Children Index (IDACI) by clicking on this link: <a href="#">IDACI</a></p>
<p><b>Primary FSM</b></p>	<p>For a child to qualify for a free school meal, their parent or carer must be receiving the qualifying benefits as stated by the Government. A child in receipt of any of these qualifying benefits in their own right is also eligible to receive free school meals. Primary FSM is the number of primary school aged children in your academy that are eligible for a free school meal.</p> <p>Pupils eligible for FSM are recorded in the October 2013 School Census.</p>
<p><b>Primary FSM 6</b></p>	<p>These are primary pupils who have been eligible for free school meals (FSM) at any time in the past six years. We use data from the censuses (autumn, spring and summer) between summer 2007 and spring 2013.</p>
<p><b>Secondary FSM</b></p>	<p>This is as the description for primary FSM but for pupils in secondary schools. Pupils eligible for FSM are recorded in the October 2013 School Census.</p>
<p><b>Secondary FSM 6.</b></p>	<p>These are pupils who have been eligible for free school meals (FSM) at any time in the past six years and are at secondary school. We take the data from the censuses (autumn, spring and summer) between summer 2007 and spring 2013.</p>

### Other Pupil-Led Factors:

The following are optional funding factors that might be used in your funding formula. The proportion of funding flowing through the factors, and the values applied to them are included in the pro forma. If your local authority has not used a particular factor it will not appear on your Table A.

Factor	Description
<p><b>Looked After Children (LAC)</b></p> <p>*Updated for 2014/15*</p>	<p>The term 'looked after' refers to children who are under 18 and have been provided with care and accommodation by children's services. In AY 2014/15 this factor covers all children who have been looked after for a day or more within the 12 months to 31st March 2013.</p>
<p><b>Low Cost, High incidence SEN</b></p> <p>*Updated for 2014/15*</p>	<p><b>Primary prior attainment</b>  A new Early Years Foundation Stage Profile (EYFSP) was introduced in September 2012, with the first assessments using the EYFSP taking place in summer 2013.</p> <p>Year 1 pupils in October 2013 will have been assessed using the new EYFSP, while pupils in other years will have been assessed using the old profile. An aggregated score is used which combines the new measure for year 1 pupils with the previous measure for those in years 2 to 5. Concerns were expressed that because higher numbers of year 1 pupils are failing to meet the good level of development under the new profile than years 2 to 5 did under the old measure, funding to individual schools and academies is distorted. Local authorities are therefore able to scale back the proportion of year 1 pupils not meeting the 'good development' criteria. More information on the EYFSP can be found <a href="#">here</a>.</p> <p><b>Secondary prior attainment</b>  In AY 2013/14 pupils qualify for the Prior Attainment factor at Key Stage 2 if they fail to achieve a level 4 or higher in English and maths. This has changed so that in AY 2014/15, pupils will be identified as having low prior attainment if they fail to achieve a level 4 or higher in English <b>or</b> a level 4 or higher in maths.</p>
<p><b>English as an Additional Language (EAL)</b></p>	<p>Local authorities can choose to fund EAL for one, two or three years from the point where the pupil joins compulsory education in England. This does not include reception, so if a child joins in reception the factor will be paid for years 1, 2 and 3, if the local authority has chosen to fund for 3 years. The data will be taken from the National Pupil Database.</p> <p>The rate can differ for primary and secondary pupils.</p>
<p><b>Mobility over 10%</b></p> <p>*Updated for 2014/15*</p>	<p>This factor has been refined for AY 2014/15. It allows funding to be targeted at schools experiencing levels of pupil mobility in excess of 10% of the whole school</p>

	cohort. The term 'pupil mobility' refers to pupils that started the school at an unusual time i.e. not in September (or January for pupils joining in reception) during the last three academic years. Funding is applied to numbers in excess of a 10% threshold (e.g. if mobility is measured at 15%, then funding is calculated for the 5% above the threshold).
<b>Sparsity</b> *NEW for 2014/15**	This is a new factor for AY 2014/15 and has been introduced to address the concerns raised about the impact of the funding reforms on small schools in rural areas. A fixed or variable amount may be applied to small schools and academies where the average distance to a pupil's second nearest school is more than 2 miles (primary) or 3 miles (secondary). The maximum value for the sparsity factor is £100,000 per school (including fringe uplift). More detail can be found <a href="#">here</a> .

### Other non pupil-led factors:

Factor	Description
<b>Lump Sum</b> *Updated for 2014/15*	<p>For AY 2014/15 the upper limit of the lump sum is £175,000. Local authorities may set a different lump sum for primary and secondary schools. All-through academies get the secondary rate, and middle schools get an average based on pupil numbers in each phase.</p> <p>Where two or more schools have amalgamated they will retain the equivalent of 85% of the combined lump sums for the financial year following the year in which they merge.</p>
<b>Split Site</b>	This is an amount agreed by the local authority to cover additional costs associated with running a school across different sites. It must be based on objective criteria e.g. definition and unit cost. Local authorities can agree their own criteria.
<b>PFI</b> (Private Finance Initiative funding)	The purpose of this factor is to fund the additional costs to a school of being in a PFI contract. This is not necessarily the full cost. This factor can relate to additional premises costs and/or the affordability gap of the contract where this has been delegated. There is no limit to how much a local authority can allocate to this.

<b>London Fringe</b>	This is an uplift that can only be used in those local authorities where the London-fringe weighting for teachers' pay applies across only part of the local authority area. This affects Essex, Hertfordshire, Buckinghamshire, West Sussex, and Kent.
<b>Existing Sixth form commitments</b>	This is payable where a local authority has historically subsidised sixth form pupils. It is a per-pupil value which continues funding for post-16 pupils up to the level that the authority provided in AY 2013/14. Academies with sixth forms will continue to be funded through the post-16 national funding formula. For additional information on Post-16 funding please click <a href="#">here</a> .
<b>Exceptional funding factors</b>	Local authorities may request the inclusion of additional factors in their formula for exceptional circumstances relating to the nature of their premises. Such factors have to be approved by the DfE. In order to qualify as 'exceptional', these factors must affect fewer than 5% of schools (including academies) in the authority and the cost for the institution must exceed 1% of their budget. If your local authority has an approved exceptional factor and it applies to your academy it will be included in your SBS and highlighted on Table A.

## Rates

Rates are paid outside of the School Budget Share via the on-line Portal. Details on the payment of rates can be found on the [DfE website](#).

The table below outlines the calculation behind the **Primary Prior Attainment Factor table (Table A.1)**.

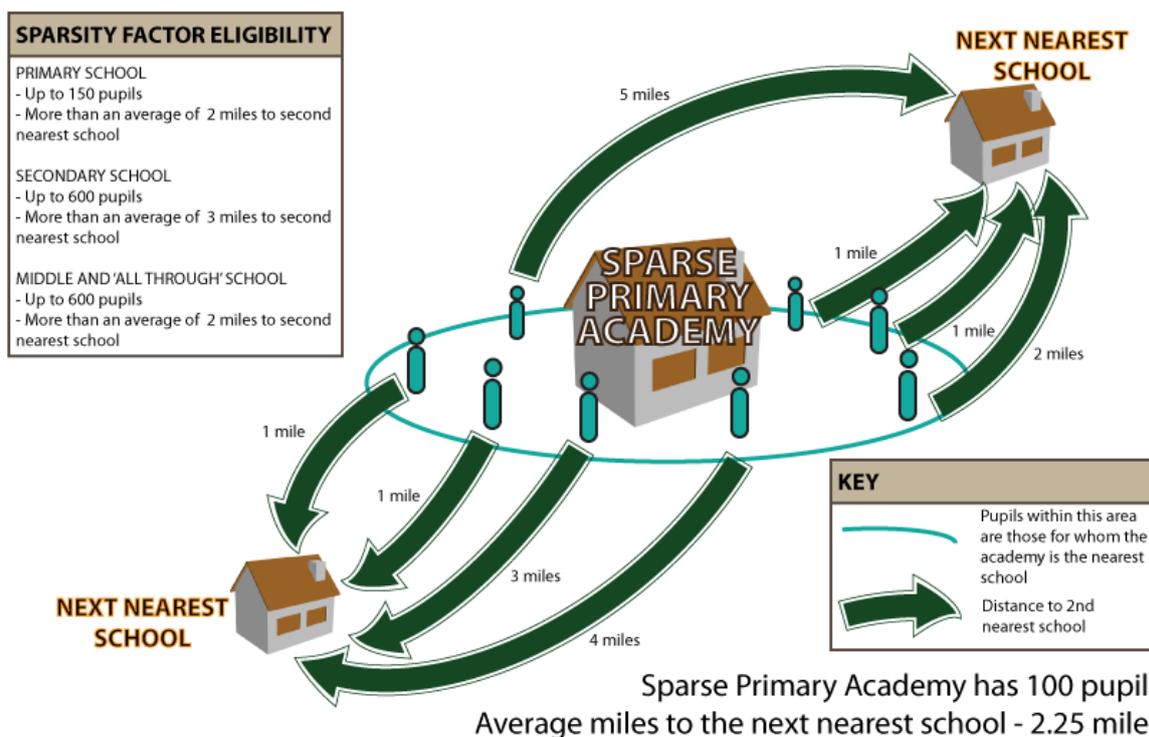
	<b>Element</b>	<b>Detailed description</b>
1.	Proportion of pupils in Year 2 to Year 5 not meeting 73/78 points	This figure is an aggregate for pupils in years 2 to 5 in the academy and comes from the October 2013 School Census. It does not include year 1 pupils as the measure has changed for this cohort.
2.	Number of pupils in Years 2 to Year 5	This shows the number of pupils in years 2 to 5. It is used to calculate the number of pupils not meeting the 73 or 78 point score,

		depending on which measure the local authority is using.
3.	Number of pupils in Year 2 to Year 5 not meeting attainment level	This shows the number of pupils in years 2 to 5 in the academy that did not meet the attainment level used by the local authority when they were in reception. This is calculated by multiplying the proportion of pupils not achieving the appropriate measure, by all pupils in those year groups.
4.	Proportion of pupils in Year 1 not meeting 'good development' level	This figure, from the October 2013 School Census, shows the proportion of year 1 pupils who did not meet the new measure.
5.	Scaling proportion	The scaling proportion is determined by the local authority and agreed at the schools forum. In the example provided in the guidance, a factor of 0.9 is applied, meaning that 90% of the pupils who did not meet the 'good development' measure are included in the calculation. The same scaling factor will apply across the authority.
6.	Number of pupils in Year 1	This shows the number of pupils in year 1 based on the October 2013 School Census.
7.	Number of pupils in Year 1 deemed not to be meeting attainment level	This figure shows the number of year 1 pupils that have not met the attainment level, adjusted by the scaling factor. It is derived by multiplying the proportion not meeting the required level [Line 4] by the scaling factor [Line 5] multiplied by the number of pupils in year 1 [Line 6].
8.	Number of primary pupils (including reception)	This figure is used as the base to calculate a new proportion of pupils not meeting the appropriate measure across all age groups (including reception). As high needs pupils in designated units are funded under the place plus system, they are excluded from this baseline.
9.	Total pupils in Years 1 to	This figure is calculated by adding the number

	5 not meeting attainment level	of pupils in years 2 to 5 not achieving the 73 or 78 points score, to the number of year 1 pupils not reaching the 'good development' level adjusted by the scaling factor.
10.	Total number of pupils in Years 1 to 5	This is the number of year 2 to year 5 pupils [Line 2], added to the number of year 1 pupils [Line 6]. It is used to calculate the number of primary pupils not meeting the attainment level.
11.	Number of primary pupils not meeting attainment level	The number of pupils not meeting attainment levels is calculated by dividing the number of year 1 to year 5 pupils not meeting the attainment level [Line 9] by the total number of pupils in years 1 to 5 [Line 10], and then multiplying this by the number of primary pupils (including reception) [Line 8].
12.	Proportion of primary pupils not meeting attainment level	This is the end product of the calculation and will appear in Table A. It takes into account the adjustment made by the application of the scaling factor. It is calculated by dividing the number of primary pupils not meeting attainment levels [Line 11] by the number of primary pupils (including reception) [Line 8].

## The New Sparsity Factor

This factor has been introduced to address the concerns raised about the impact of the funding reforms and the lump sum arrangements on small schools in rural areas.



The diagram above sets out how the sparsity factor is generated. The sparsity factor is derived from the distance that pupils live from their second nearest school. For each school, those pupils who live closest are identified and then the average distance to the second nearest school for these pupils is calculated. Distances are calculated using the crow flies distance from a pupil's postcode to a school's postcode. This has been calculated using pupil and school postcode coordinates from the October Pupil level and School level Census 2013. (For the purposes of this factor, selective grammar schools are not considered when identifying the second nearest school). This is the school's sparsity distance.

This factor may be applied to small schools where the average distance to pupils' second nearest school is 2 miles (primary) or 3 miles (secondary) and they fall below the pupil number threshold, as outlined in the diagram above. Local authorities can narrow the eligibility criteria, by increasing the average distance to the second nearest school or reducing the pupil number thresholds. They are not able to widen the eligibility criteria. Local authorities can determine the sparsity lump sum, up to a maximum of £100,000 per academy. They can also apply a 'taper' so that the amount paid to an institution is relative to their pupil numbers, so that the smallest schools receive higher sparsity funding.

There is an additional small table called “Table A.2: Sparsity Data” which is found at the bottom of Table A which sets out how your sparsity factor has been calculated. Here it is again as a reminder.

Your sparsity funding is calculated as follows (if this applies to your academy):

## Data used in Sparsity Funding calculation

Table A.2: Sparsity Data

1. Sparsity unit value	£100,000
2. Distance threshold (miles)	3.0
3. Size threshold (number of pupils)	600
4. Taper applied (Fixed/ Tapered)	Tapered
5. Sparsity distance	3.523401

To check eligibility for the sparsity factor:

**Criteria 1:** Check to see if your academy sparsity distance is greater than the threshold set by your local authority (i.e. is line 5 greater than line 2?).

**Criteria 2:** Are your pupil numbers less than the local authority size threshold?

If the answer to either of these is no; you do not qualify for sparsity funding. If the answer is yes we then look to see if the local authority has applied a taper (line 4).

If your local authority has applied a taper we take the difference between your pupil numbers and the local authority size threshold (line 3). In the example above this is a difference of ‘20’. This figure is then divided by the local authority size threshold (line 3) to generate a percentage value, (20 divided by 600 = 3.333%). We then apply this percentage to the Sparsity Unit Value (line 1) to generate the amount of sparsity funding due to your academy. In the example above this is £3,333.33. This value can be found on Table A, line 7.

Element	Description
Sparsity Unit Value	This is the lump sum amount of money your local authority has set in consultation with schools and your Schools Forum. It can set different amounts for primary and secondary schools. If you are a middle school or all through school, the sparsity lump sum is equal to what your local authority specifies for secondary schools.
Distance Threshold (miles)	This figure is set by the local authority. This needs to be either at or above the minimum of two miles for primary, middle and all through schools and three miles for secondary.

Size threshold (number of pupils)	The local authority can apply a cap on the size of schools eligible for sparsity funding, as long as it is at or below 150 pupils for primary schools and 600 pupils for secondary, middle and all through schools.
Taper applied (Tapered or Fixed)	The local authority can apply a single lump sum or apply a tapered amount that is related to school size. If they have applied a tapered amount it will say 'tapered'.
Sparsity distance	A figure in miles (as the crow flies) that has been calculated for each school, those pupils who live closest are identified, then the average distance to the second nearest school for these pupils is calculated. This produces a sparsity distance.

## Table B – Minimum funding Guarantee (MFG)

This section includes:

- [Overview of Basic MFG Calculation.](#)
- [Sample Table B – Minimum Funding Guarantee.](#)
- [Understanding the application of capping and scaling](#)
- [Table B explanation of funding lines](#)

In addition we have produced a [podcast](#) to talk you through the MFG table.

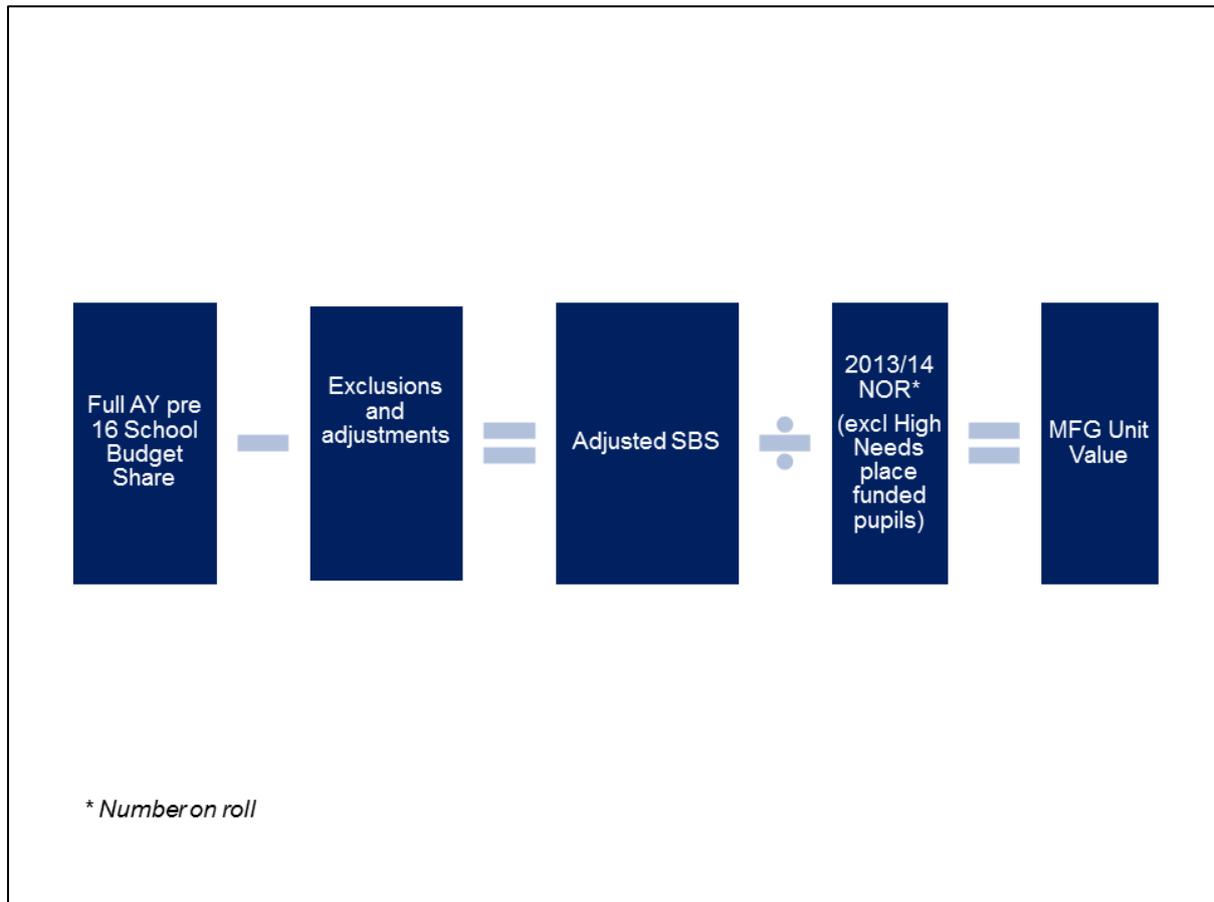
### Introduction to MFG

Table B sets out how your Minimum Funding Guarantee (MFG) is calculated. The purpose of the MFG is to provide a protection against changes in per pupil funding between AY 2013/14 and AY 2014/15.

In order to determine whether the MFG needs to be applied, we calculate and compare the 'MFG per Pupil Value' for AY 2013/14 and AY 2014/15. If there is a fall in funding of more than -1.5% per pupil then the fall is capped at no more than -1.5%.

As the MFG calculation operates at a *per pupil* level, **not** on the overall School Budget Share, falling budgets that are caused by a reduction in pupil numbers will not be protected. The MFG calculation is shown in Table B. As this is a protection against a reduction in the previous year's allocation, new institutions will not receive MFG funding as calculated by us in their first year.

## Overview of basic MFG calculation applied to AY 2013/14 and AY 2014/15 funding



### Adjustments

#### Exclusions

A number of exclusions and adjustments are applied to the respective School Budget Shares in order to ensure a 'like for like' comparison of AY 2013/14 with 2014/15.

MFG applies to pupils in reception to year 11 and therefore excludes funding for early years children and young people over 16. The only formula factors which will be automatically excluded from the MFG baseline are:

- Early years funding – *this is paid by the local authority and not included in the School Budget Share.*
- Post-16 funding – *this has its own form of protection.*
- The lump sum – *it is not appropriate to treat this as a per-pupil amount because the lump sum forms a large amount per pupil for small schools and including it in the MFG calculation would therefore build in excessive protection where a school is increasing its numbers.*

- The sparsity factor - *this is a new factor and similar to the lump sum in its purpose.*
- Rates - *these are paid on receipt of invoice, outside of the School Budget Share.*

Local authorities were able to apply to the DfE for specific funding elements to be excluded from the MFG. The exclusions applied in AY 2013/14 were granted on a one-off, temporary basis, and do not automatically carry through to the next academic year. Local authorities therefore were required to apply for exclusions to be applied to AY 2014/15 allocations.

The local authority could apply for exclusions to be made to AY 2013/14 and/or AY 2014/15 baselines. An example of an approved MFG exclusion is where a school will be receiving split site funding for the first time in AY 2014/15, so that the school can receive the full benefit of the additional funding. Similarly where the school will no longer be operating on a split site, the local authority may want to adjust the AY 2013/14 MFG baseline so that the protection does not include funding for which they are no longer eligible.

## Technical Adjustments

The majority of funding previously held back by the local authority has already been delegated to schools and academies so we would not expect to see many technical adjustments. Adjustments may be made to cover any additional circumstances needed to make the AY 2013/14 baselines comparable with the AY 2014/15 funding. This may be a positive or a negative adjustment as determined by the local authority and denoted on their pro forma return. Details of technical adjustments are included in local authority pro forma returns.

## Capping and Scaling – Affordability Adjustments

As there could be significant amounts of protection required in some areas as a continuing result of the formula simplification, we will again be allowing overall gains for individual schools to be capped and/or scaled back to make the funding formula affordable. The ‘cap’ is the limit to which any per-pupil gains in School Budget Share will be kept by the school/academy. The ‘scale’ is the degree to which gains above the cap will be scaled back within the calculation. These figures are variable but work together within the calculation. Local authorities and their schools forums will determine whether and how to limit gains.

By way of example:

- A 4% cap and 40% scaling would mean that all gains flow through to schools up to 4%, and any gains above 4% are scaled back by 40%

- A 10% cap and 100% scaling would mean that all gains above 10% are removed
- A 0% cap with a 70% scaling would mean that all gains are scaled back by 70%

Your overall budget includes all gains before any MFG is applied, therefore any capping or scaling will appear as a negative amount on the AY 2014/15 GAG Statement sheet that is at the front of your funding allocation pack.

Capping or scaling will not be applied to new schools until all year groups are present.

## Sample Table B – AY 2014/15 Minimum Funding Guarantee

Table B shows how the MFG is calculated, with highlighted links to more information. This example does not use data from the example Table A.

AY 2014/15 Information			
<b>B.1 Calculation of baseline for AY13/14</b>			
1	<a href="#">Full Year Pre-16 AY 13/14 SBS (see guidance)</a>	£1,996,609.75	Full year allocation
2	<a href="#">Lump Sum (Inc. Fringe) in LA's funding formula for 14-15</a>	£150,000.00	
3	<a href="#">AY 14/15 Sparsity value (Inc. Taper)</a>	£0.00	
4	<a href="#">Approved MFG exclusions for AY13/14</a>	£0.00	
5	<a href="#">Technical adjustments to AY 13/14 baseline (see guidance)</a>	£0.00	
6	<a href="#">Adjusted Pre-16 AY 13/14 School Budget Share</a>	£1,846,609.75	= [1]-[2]-[3]-[4]-[5]
7	<a href="#">Pupil Numbers AY13/14 (R to Yr 11)</a>	397	
8	<a href="#">Pupils funded through High Needs places to be excluded</a>	0	
9	<a href="#">AY 13/14 Adjusted Pupil NOR</a>	397	= [7]-[8]
10	<a href="#">AY 13/14 MFG Unit Value</a>	£4,651.41	= [6]/[9]
11	<a href="#">Minimum value per pupil</a>	£4,581.64	= [10]*98.5%
<b>AY14/15 Information</b>			
<b>B.2 Calculation of MFG Budget for AY14/15</b>			
12	<a href="#">AY 14/15 School Budget Share</a>	£1,808,366.57	Full year allocation
13	<a href="#">Lump Sum (Inc. Fringe) in LA's funding formula for 14-15</a>	£150,000.00	
14	<a href="#">AY 14/15 Sparsity (including Taper)</a>	£0.00	
15	<a href="#">Approved MFG exclusions for AY14/15</a>	£0.00	
16	<a href="#">AY 14/15 MFG Technical adjustments</a>	£0.00	
17	<a href="#">Total MFG Budget for AY14/15</a>	£1,658,366.57	= [12]-[13]-[14]-[15]-[16]

18	<a href="#">Pupil Numbers AY14/15 (R to Yr 11)</a>	397	
19	<a href="#">Pupils funded through High Needs places to be excluded</a>	1	
20	<a href="#">AY 14/15 Adjusted Pupil NOR</a>	396	= $[18]-[19]$
21	<a href="#">AY 14/15 MFG Unit Value</a>	£4,187.79	= $[17]/[20]$
22	<a href="#">AY 14/15 Guaranteed funding level</a>	£1,814,328.96	= $[11]*[20]$
<b>MFG and Scaling/Capping Calculation</b>			
<b>B.3 Application of MFG Floor and Scaling/Capping</b>			
23	<a href="#">Does the LA apply capping and scaling?</a>	Yes	
24	<a href="#">Has growing school criteria been met?</a>	No	
25	<a href="#">MFG Floor</a>	-1.50%	
26	<a href="#">LA Capping Factor</a>	1.50%	
27	<a href="#">LA Scaling Factor</a>	50.00%	
28	<a href="#">Percentage change in MFG Unit Value AY13/14 to AY14/15</a>	-9.97%	= $([21]-[10])/[10]$
29	<a href="#">Extent to which percentage change falls below MFG floor</a>	8.47%	IF ( $[28] < -1.5\%$ , $[25] - [28]$ ) else 0
30	<a href="#">MFG Adjustment Value (applying MFG floor)</a>	£156,013.87	= $[29]*[20]*[10]$
31	<a href="#">Extent to which percentage change exceeds cap</a>	0.00%	IF ( $[28] > [26], 28 - 26$ ) ELSE 0
32	<a href="#">Scale factor applied to excess above the cap</a>	0.00%	= $[31] * 27$
33	<a href="#">Affordability value adjustment (applying scale factor above cap)</a>	£0.00	IF capping applies, ( $[32]*[20]*[10]$ )
34	<a href="#">Overall Net Adjustment (MFG minus Affordability)</a>	£156,013.87	= $[30]-[33]$
35	<a href="#">AY 14/15 MFG Budget after MFG and Affordability adjustments</a>	£1,814,380.44	= $[17]+[34]$
36	<a href="#">AY 14/15 MFG Unit Value after MFG and Affordability adjustments</a>	£4,581.77	= $[35]/[20]$
37	<a href="#">Percentage change in MFG unit value after adjustments</a>	-1.50%	= $([36]-[10])/[10]$
38	<b>Total AY14/15 School Budget Share (excluding rates)</b>	<b>£1,964,380.44</b>	= $[12]+[34]$

## Understanding the application of capping and scaling

The following MFG table illustrates the calculation of the affordability adjustment. In this example, the local authority is scaling back all gains [Line 27]. The gains made under the new arrangements are contained within the AY 2014/15 allocation;

therefore any affordability adjustment is shown as a negative amount in the summary GAG table.

<b>AY13/14 Information</b>			
<b>B.1 Calculation of baseline for AY13/14</b>			
1.	<a href="#">Full Year Pre-16 AY13/14 School Budget Share (see guidance)</a>	£5,349,212.70	<b>Full year allocation</b>
2.	Lump Sum (including Fringe) in LA's funding formula for 14-15	£150,000	
3.	AY14/15 Sparsity value (including Taper)	£0.00	
4.	Approved MFG exclusions for AY13/14	£0.00	
5.	Technical adjustments to AY13/14 baseline (see guidance)	£0.00	
6.	<b>Adjusted Pre-16 AY13/14 School Budget Share</b>	£5199,212.70	<b>=[1]-[2]-[3]-[4]-[5]</b>
7.	Pupil numbers AY13/14 (R to Year 11)	1,085	
8.	Pupils funded through High Needs places to be excluded	9	
9.	<b>AY13/14 Adjusted Pupil NOR</b>	1078	<b>=[7]-[8]</b>
10.	<b>AY13/14 MFG Unit Value</b>	£4,831.98	<b>=[6] / [9]</b>
11.	<i>Minimum value per pupil</i>	£4,759.50	<i>= 10 * 98.5%</i>
<b>AY14/15 Information</b>			
<b>B.2 Calculation of MFG Budget for AY14/15</b>			
12.	<b>AY14/15 School Budget Share</b>	£5,498,903.51	<b>Full year allocation</b>
13.	Lump Sum (including Fringe) in LA's funding formula for 14-15	£150,000	
14.	AY14/15 Sparsity value (including Taper)	£0.00	

15.	Approved MFG exclusions for AY14/15	£0.00	
16.	AY14/15 Technical Adjustments	£0.00	
<b>17.</b>	<b>Total MFG Budget for AY14/15</b>	<b>£5,348,903.51</b>	
18.	Pupil numbers AY14/15 (R to Year 11)	1,095	
19.	Pupils funded through High Needs places to be excluded	9	
<b>20.</b>	<b>AY14/15 Adjusted Pupil NOR</b>	<b>1086.00</b>	
<b>21.</b>	<b>AY14/15 MFG Unit Value</b>	<b>£4,925.33</b>	
22.	AY14/15 Guaranteed level of funding	£5,168,819.54	[11] * [20]
<b>MFG and Scaling/Capping Calculation</b>			
<b>B.3 Application of MFG Floor and Scaling/Capping</b>			
23.	Does the LA apply capping and scaling?	Yes	
24.	Has growing school criteria been met?	No	
25.	MFG Floor	-1.5%	
26.	LA Capping Factor	0.00%	
27.	LA Scaling Factor	100.00%	
28.	Percentage change in MFG Unit Value AY13/14 to AY14/15	1.93%	= ([21] – [10]) / [10]
29.	Extent to which percentage change falls below MFG floor	0	IF([28] < -1.5%, [25] – [28]) ELSE 0
<b>30.</b>	<b>MFG Adjustment Value (applying MFG Floor)</b>	<b>£0.00</b>	<b>= [29] * [20] * [10]</b>
31.	Extent to which percentage change exceeds Cap	1.93%	IF([28] > [26], [28] – [26]) ELSE 0
32.	Scale Factor applied to excess above Cap	1.93%	= [31] * [27]
<b>33.</b>	<b>Affordability value Adjustment (applying Scale Factor above Cap)</b>	<b>£101,277.33</b>	<b>IF capping applies, = [32] * [20] * [10]</b>
<b>34.</b>	<b>Overall Net Adjustment (MFG minus Affordability)</b>	<b>(£101,277.33)</b>	<b>= [30] – [33]</b>
35.	AY14/15 MFG Budget after MFG and Affordability adjustments	£5,247,626.18	= [17] + [34]
36.	AY14/15 MFG Unit Value after MFG and Affordability adjustments	£4,832.07	= [35] / [20]
37.	Percentage change in MFG Unit Value after adjustments	0.00%	= ([36] – [10]) / [10]
<b>38.</b>	<b>Total AY14/15 School Budget Share (excluding</b>	<b>£5,397,536.92</b>	<b>= [12] + [34]</b>

rates)

**Table B – Explanation of funding lines**

<b>A. Calculation of the baseline for AY 2013/14</b>		
<b>Step</b>	<b>Funding Line</b>	<b>Description</b>
<b>1</b>	<b>Full Year Pre-16 AY 2013/14 SBS</b>	This is the actual School Budget Share paid excluding rates and Post-16 funding but including any MFG and capping/scaling applied. This is a full year funding amount, with any part year openers having their funding grossed up to a full year allocation.
<b>2</b>	<b>Lump Sum (Inc. Fringe)</b>	The 2014/15 lump sum is removed from both 'sides' of the MFG calculation to allow for a year-on-year comparison of per-pupil funding. This is because some authorities will have a different lump sum between the two years, and excluding different amounts in each of those years would distort (either excessively or inadequately) the protection that MFG provides.
<b>3</b>	<b>AY 2014/15 Sparsity value (Inc. taper)</b>	The AY 2014/15 sparsity value is removed from both 'sides' of the MFG calculation to allow for a year-on-year comparison of per-pupil funding. This is because sparsity is similar to the lump sum in its purpose and therefore not excluding it would distort the protection that MFG provides.
<b>4</b>	<b>Approved MFG exclusions for AY 2013/14</b>	Local authorities were able to apply to the DfE for specific funding elements to be excluded from the MFG. The exclusions applied in AY 2013/14 were granted on a one-off, temporary, basis, and did not automatically carry through to AY 2014/15. Local authorities therefore needed to apply for exclusions to be applied to 2014/15 allocations. The local authority could apply for exclusions to be made to AY 2013/14 and/or AY 2014/15 baselines.
<b>5</b>	<b>Technical adjustments to AY 2013/14 baseline</b>	The majority of funding previously held back by the local authority has already been delegated to schools and academies, however further adjustments may be made to cover any additional circumstances needed to make the AY 2013/14 baselines comparable with the AY 2014/15 funding. This may be a positive or a negative adjustment as determined by the local authority and denoted on their pro forma return.

<b>6</b>	<b>Adjusted pre-16 AY 2013/14 School Budget Share</b>	This is the AY 2013/14 budget which is to be protected by the MFG calculation. This is the result of the various amendments made to the 'starting point' – the AY 2013/14 SBS. It is [1] – [2] – [3] – [4] – [5] above.
<b>7</b>	<b>Pupil numbers AY 2013/14 (R to Yr 11)</b>	This represents the number on roll as returned via the census (or estimated pupil numbers, where applicable). This number may include pupils funded through high needs places where there is a designated unit within the academy.
<b>8</b>	<b>Pupils funded through High Needs places to be excluded</b>	As the high needs places are funded wholly through the high needs block allocation, they need to be deducted from the number on roll so that they are not funded twice.
<b>9</b>	<b>AY 2013/14 Adjusted Pupil NOR</b>	Pupil numbers actually funded via the School Budget Share in AY 2013/14. This is [7] – [8].
<b>10</b>	<b>AY 2013/14 MFG Unit Value</b>	This is the baseline AY 2013/14 figure against which the comparison of AY 2014/15 funding will be made. It represents the relevant elements of the SBS divided by the pupil numbers that the SBS funded and is [6] / [9].
<b>11</b>	<b>Minimum value per pupil</b>	This shows 98.5% of the figure above, i.e. the effect of protection at -1.5%. In AY 2014/15, the per-pupil funding, net of the adjustments as described below, cannot fall below this figure.
<b>B. Calculation of the MFG budget for AY 2014/15</b>		
<b>12</b>	<b>AY 2014/15 School Budget Share</b>	This is the actual SBS excluding rates and Post-16 funding, but including the funding proportion defined as 'Notional SEN'.
<b>13</b>	<b>Lump Sum (Inc. Fringe) in LA's funding formula for 2014/15</b>	The AY 2014/15 lump sum is removed from both 'sides' of the MFG calculation to allow for a year-on-year comparison of per-pupil funding. This is because some authorities will have a different lump sum between the two years, and excluding different amounts in each of those years would distort (either excessively or inadequately) the protection that MFG provides.
<b>14</b>	<b>AY 2014/15 Sparsity (Inc. taper)</b>	The AY 2014/15 sparsity value is removed from both 'sides' of the MFG calculation to allow for a year-on-year comparison of per-pupil funding. This is because sparsity is similar to the lump sum in its

		purpose and therefore not excluding it would distort the protection that MFG provides.
<b>15</b>	<b>Approved MFG exclusion for AY 2014/15.</b>	Local authorities are able to apply to the DfE for specific funding elements to be excluded from the MFG. The exclusions applied in AY 2013/14 were granted on a one-off, temporary, basis, and did not automatically carry through to AY 2014/15. Local authorities therefore were required to apply for exclusions to be applied to AY 2014/15 allocations. The local authority could apply for exclusions to be made to AY 2013/14 and/or AY 2014/15 baselines.
<b>16</b>	<b>AY 2014/15 MFG Technical adjustments</b>	The majority of funding previously held back by the local authority has already been delegated to schools and academies, however further adjustments may be made to cover any additional circumstances needed to make the AY 2013/14 baselines comparable with the AY 2014/15 funding. This may be a positive or a negative adjustment as determined by the local authority and denoted on their pro forma return.
<b>17</b>	<b>Total MFG Budget for AY 2014/15</b>	The MFG Budget for AY 2014/15 is the school budget share after deductions to allow for year on year comparison. It provides for the starting point for calculating the MFG Unit Value. It is [12] – [13] – [14] – [15] – [16] above.
<b>18</b>	<b>Pupil numbers AY 2014/15 (R-Year 11)</b>	This represents the number on roll as returned via the census (or estimated pupil numbers as applicable). This number may include pupils funded through high needs places where there is a designated unit within the academy.
<b>19</b>	<b>Pupils funded through the High Needs places to be excluded</b>	As these places are funded by a different funding channel, they need to be deducted from the NOR to avoid them being paid for twice. .
<b>20</b>	<b>AY 2014/15 Adjusted Pupil NOR</b>	Pupil numbers <i>actually</i> funded via the SBS in AY 2014/15. This is [18] – [19].
<b>21</b>	<b>AY 2014/15 MFG Unit Value</b>	It is this figure with which comparison to AY 2013/14 will be made. It represents the relevant elements of the SBS divided by the pupil numbers that the SBS funded. It is [17] / [20].
<b>22</b>	<b>AY 2014/15 Guaranteed Funding Level</b>	This is the result of taking the figure from [11] and multiplying up by the AY 2014/15 adjusted pupil number, i.e. [11] x [20].

<b>C. Calculation of Cap / Scale for AY 2014/15</b>		
<b>23</b>	<b>Does the LA apply capping and scaling?</b>	This indicates whether the local authority is applying the capping and/or scaling.
<b>24</b>	<b>Has the growing school criteria been met?</b>	New schools are not subject to capping and scaling until all year groups are present.
<b>25</b>	<b>MFG Floor</b>	This is the term given for the -1.5% protection.
<b>26</b>	<b>LA Capping Factor</b>	Owing to the significant change in funding methodology introduced in AY 2013/14 and continued here in AY 2014/15, local authorities have been allowed to set capping and / or scaling factors to minimise gains and make the new funding formula affordable. This only applies where the AY 2014/15 funding formula results in a per-pupil increase over the AY 2013/14 unit value above i.e. [21] is greater than [10]. Any gains will be capped by the percentage amount defined by the local authority.
<b>27</b>	<b>LA Scaling Factor</b>	Any gains above the cap will be scaled back by a percentage amount defined by the local authority.
<b>28</b>	<b>Percentage change in MFG Unit Value AY 2013/14 to AY 2014/15</b>	This tests whether the amount of per pupil funding, after relevant adjustments, has declined year on year, or, indeed, increased. If declined sufficiently, this would lead to MFG being required. If increased sufficiently, this may lead to capping/scaling being applied. This is $([21] - [10])/[10]$ .
<b>29</b>	<b>Extent to which percentage change falls below MFG floor</b>	This demonstrates by how much the per-pupil funding has dropped beyond the MFG protection level from AY 2013/14 to AY 2014/15. It is $-1.5\% - [28]$ .
<b>30</b>	<b>MFG Adjustment Value (applying MFG Floor)</b>	This is the amount added to the school budget share as MFG protection. It is $[29]*[20]*[10]$ .
<b>31</b>	<b>Extent to which percentage change exceeds cap</b>	If the percentage change identified at [28] is greater than the cap set by the local authority, this will show the difference (i.e. how much 'gain' exceeds the cap).
<b>32</b>	<b>Scale factor applied to the excess above the cap</b>	This demonstrates the total adjustment to be made. Any gains received after the capping calculation will be scaled back further to an amount as set by the local authority. This is $[31] * [27]$ .
<b>33</b>	<b>Affordability value adjustment (applying</b>	If capping or scaling is applicable then this shows the amount of funding that will be

	<b>scale factor above cap)</b>	subtracted from the AY 2014/15 SBS. It is $([32] * [20] * [10])$ .
<b>34</b>	<b>Overall Net Adjustment (MFG minus Affordability Adjustment)</b>	This is the overall amount of funding to be added or subtracted from the AY 2014/15 SBS as a result of the MFG calculation or affordability adjustment. In reality any academy will EITHER receive a protection amount from the MFG Adjustment Value, OR will have any gains capped / scaled back through the Affordability Adjustment, never both. It is also possible that no adjustment is made. The overall net adjustment is $[30] - [33]$ .
<b>35</b>	<b>AY 2014/15 MFG Budget after MFG and Affordability adjustments</b>	This calculation generates the AY 2014/15 MFG Budget with the Overall Net Adjustment included. It is $[17] + [34]$ .
<b>36</b>	<b>AY 2014/15 MFG Unit Value after MFG or Affordability adjustments</b>	This calculation allows the comparison of the AY 2014/15 MFG unit value with the adjustment funding included and is $[35] / [20]$ .
<b>37</b>	<b>Percentage change in MFG unit value after adjustments.</b>	This calculation allows a cross check to be carried out it will equal -1.5% if the MFG has been applied. It is $([36]-[10])/[10]$ .
<b>38</b>	<b>Total AY 2014/15 School Budget Share (excluding rates).</b>	This calculation demonstrates the overall SBS with the adjustment included. Please note that the SBS as stated here is EXCLUDING AY 2014/15 Post-16 funding and rates. It is $[12] + [34]$ .

## Table C – Education Services Grant (ESG)

This section includes:

- Overview of ESG
- [Sample Table C](#)

Local Authority Central Spend Equivalent Grant (LACSEG) ended as part of the 2013/14 funding reforms and was replaced by the Education Service Grant (ESG), which continues in AY 2014/15. This grant is payable to academies as they are responsible for a range of education services - such as school improvement, audit and asset management - that local authorities perform on behalf of maintained schools. The ESG is allocated on a simple per-pupil basis to local authorities and academies according to the number of pupils for which they are responsible.

The ESG rate for mainstream academies in AY 2014/15 is £140 per pupil.

ESG is payable for the total number of pupils aged 3-19 derived either from the October 2013 School Census pupil numbers or, if applicable, estimated pupil numbers. For alternative provision and special academies the allocation will be based on planned places data as agreed with the DfE in January 2014.

From September 2014 there will be no specific transitional protection for ESG. Details of a new academy allocation protection, which includes changes to ESG rates can found in [Table E](#).

### Sample Table C – AY2014/15 Education Services

1.	Autumn 2013 pupil numbers or, if applicable, AY 2014/15 estimated pupil numbers:  (including nursery and post-16)	1,206	
2.	ESG basic rate per pupil	£140	
3.	<b>AY14/15 Education Services Grant Allocation</b>	<b>£168,840.00</b>	<b>=1 * 2</b>

## Table D – AY 2014/15 SEN LACSEG Adjustment

This section includes:

- Overview of SEN LACSEG
- [Sample Table D](#)

This won't apply to academies opened after 1 April 2013.

In AY 2012/13 local authorities were funded via the Dedicated Schools Grant to provide SEN services to maintained schools and academies, but we also funded academies for the same services through the SEN block of their LACSEG – this resulted in double funding; the effect of which was that both academies and local authorities were receiving funding for the same services. The SEN block LACSEG was paid directly to academies in AY 2012/13 and subsequently carried forward into your MFG baseline in AY 2013/14. It has been agreed that we will only recover the overpayment made in AY 2012/13. The adjustment will be made over two academic year allocations; 50% in 2014/15 and 50% in 2015/16.

This follows on from the announcement we made in December 2012 outlining our intention to remove in AY 2013/14 the double funding of academies for specialist SEN services which local authorities are required to provide to pupils in academies.

### Sample Table D – AY 2014/15 SEN LACSEG Adjustment

1.	AY12/13 SEN LACSEG allocation	£1301.25	
2.	<b>AY14/15 SEN LACSEG Adjustment</b>	<b>£650.63</b>	<b>= 1 * 50%</b>

*\*The figures used in this table only apply to this example and do not reflect figures used in other parts of the guidance.*

## Table E – AY 2014/15 Allocation Protection

This section includes:

- A description of the new academy allocation protection
- [Sample Table E](#)
- [Table E explanation of funding lines](#)

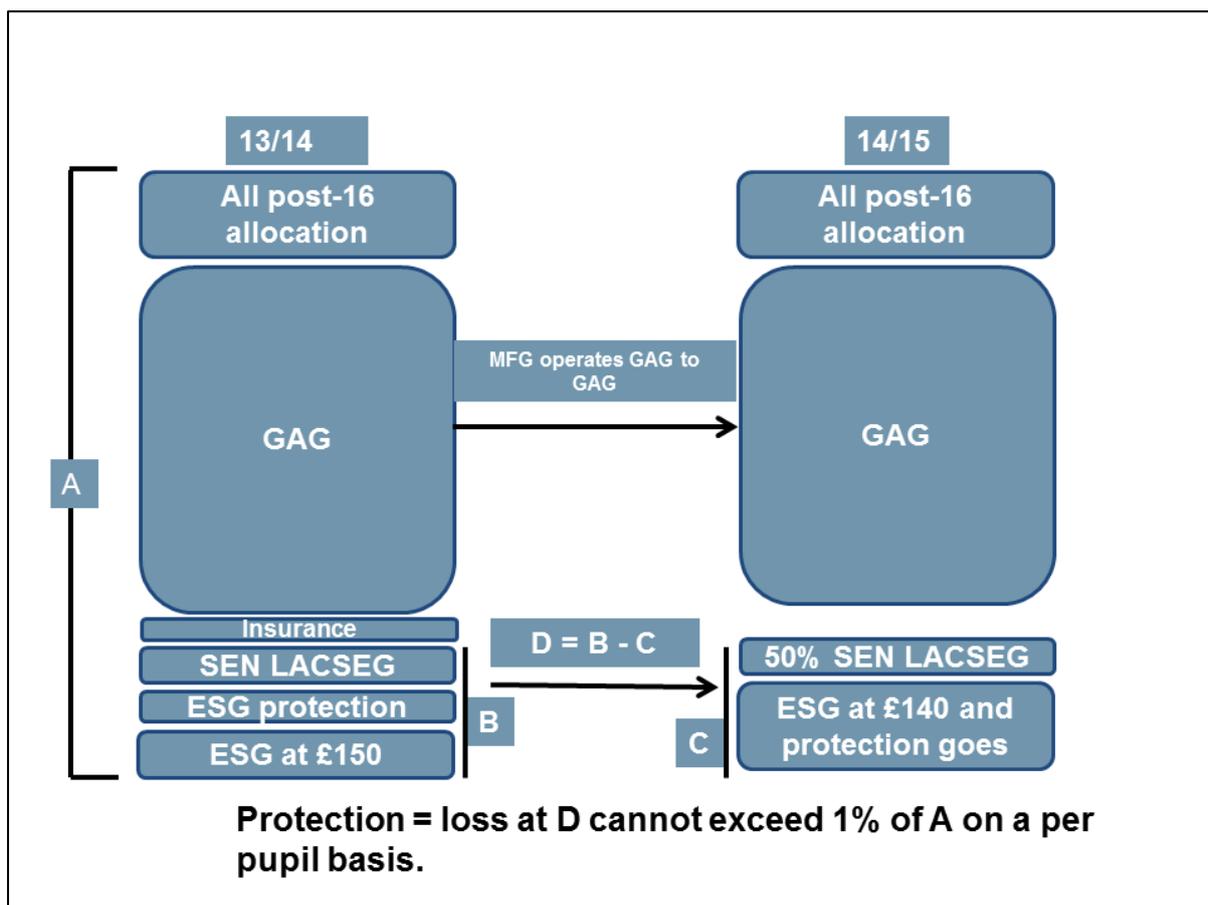
In addition we have produced a [podcast](#) to talk you through the allocation protection table.

In AY 2013/14, the first year of the ESG, we protected academies from any excessive drop in their funding by putting in place protection arrangements so that no academy saw more than a 10% reduction from the published AY 2012/13 LA Block LACSEG rate for its local authority. Additionally, for those academies for which the AY 2012/13 per pupil LA block LACSEG rate for its local authority were higher than the published AY 2012/13 rates, we ensured that the reduction in their per-pupil funding was no greater than 20% in AY 2013/14.

We are changing the protection arrangements in AY 2014/15. We will put in place a new, simple arrangement whereby any reduction to an academy's per pupil funding caused by the combination of (a) any fall in the ESG rate from AY 2013/14 and (b) the SEN LACSEG adjustment, must not exceed 1% of its total funding in AY 2013/14. If the reduction is above 1%, the academy will be given additional funding to bring the reduction down to 1%.

This diagram shows how the key elements of the calculation fit together.

## Academy allocation protection



## Sample Table E – AY 2014/15 Allocation Protection

AY13/14 adjusted ESG rate		
1.	<a href="#">AY13/14 ESG allocation</a>	£255,680.63
2.	<a href="#">AY13/14 pupil count: Reception to post-16</a>	1251
3.	<a href="#">AY13/14 pupil count: Reception to post-16, excluding pre-16 High Needs places</a>	1251
4.	<b><a href="#">AY13/14 ESG adjusted unit value</a></b>	<b>£204.38 = 1 / 2</b>
AY14/15 adjusted ESG rate		
5.	<a href="#">AY14/15 ESG allocation</a>	£168,140
6.	<a href="#">AY14/15 Pupil count Reception to post-16 pupil count</a>	1201
7.	<b><a href="#">AY14/15 ESG adjusted unit value</a></b>	<b>£140.00 = 5 / 6</b>
AY14/15 allocation reduction unit value		
8.	<a href="#">Change in ESG adjusted unit value</a>	-£64.38 = 7 - 4
9.	<a href="#">AY14/15 SEN LACSEG adjustment</a>	-£34,022.43
10.	<a href="#">AY14/15 SEN LACSEG adjusted unit value</a>	-£28.33 = 9 / 6

11.	<a href="#">AY14/15 allocation reduction unit value</a>	<b>-£92.71</b>	<b>= 8 + 10</b>
AY13/14 allocation unit value			
12.	<a href="#">AY13/14 School Budget Share</a>	£5,242,887.71	
13.	<a href="#">AY13/14 Minimum Funding Guarantee / Affordability Adjustment</a>	£0	
14.	<a href="#">AY13/14 ESG</a>	£255,680.63	
15.	<a href="#">AY13/14 Additional Insurance</a>	£25,020	
16.	<a href="#">AY13/14 post-16 allocation excluding Bursary</a>	£205,070.52	
17.	<a href="#">AY13/14 allocation adjusted unit value</a>	<b>£4,579.26</b>	<b>= (12+13+16)/3 + (14+15)/2</b>
Protection calculation			
18.	<a href="#">Allocation reduction floor</a>	-1.0%	
19.	<a href="#">AY14/15 allocation reduction as a proportion of AY13/14 allocation</a>	-2.02456%	=11 / 17
20.	<a href="#">Extent to which the reduction falls below the protection floor</a>	<b>1.02456%</b>	IF (19 < -1.0% 18 – 19) ELSE 0
21.	<a href="#">AY14/15 Allocation Protection</a>	<b>£56,347.05</b>	<b>IF protection applies, =20 * 17 * 6</b>

**Table E – Explanation of funding lines**

	<b>Element</b>	<b>Description</b>
1.	AY 2013/14 ESG allocation	In most academies this will equal the ESG rate for AY 2013/14 multiplied by the number of pupils. However, some academies received a transitional protection which is included in this allocation.
2.	AY 2013/14 pupil count: Reception to post-16 pupil	This is equal to the number of pupils attracting ESG, from reception to post 16 pupils; it includes pupils in designated high needs units in academies. It does not include nursery pupils.
3.	AY 2013/14 pupil count: Reception to post-16, excluding pre-16 High Needs places	This is equal to the number of pupils attracting ESG, from reception to post 16. It excludes pupils within a designated high needs unit in academies as it is used to calculate the allocation unit value for the school budget share, MFG and post 16 allocations. This is calculated differently for those parts of an academy receiving place led funding.
4.	AY 2013/14 ESG	This is the per pupil ESG amount. The

	adjusted unit value	'adjustment' relates to the effect of excluding nursery pupils from the number on roll [2]. This inflates the ESG per pupil value.
<b>AY 2014/15 Adjusted ESG rate</b>		
5.	AY2014/15 ESG allocation	This is the total ESG payable for AY 2014/15 and will reflect the reduction in the ESG rate and removal of transitional protection.
6.	AY 2014/15 Reception to post-16 pupil count	This is equal to the number of pupils attracting ESG, from reception to post 16; it includes pupils within a designated high needs unit for academies with such units. It does not include nursery pupils.
7.	AY 2014/15 ESG adjusted unit value	This is the per pupil ESG value. For most academies it will represent the allocation divided by their pupil numbers. However, for those in receipt of ESG for nursery pupils, these are excluded from the pupil count but not deducted from the allocation. This inflates the ESG per pupil value.
<b>Allocation reduction unit value</b>		
8.	Change in ESG adjusted unit value	This represents the difference in the AY 2013/14 and AY 2014/15 ESG values, at a per pupil level.
9.	AY 2014/15 SEN LACSEG adjustment	This represents 50% of the double funded AY 2012/13 SEN LACSEG amount, as listed in Table D.
10.	AY20 14/15 SEN LACSEG adjusted unit value	This is the amount being recovered in [9] expressed as a per pupil amount, using the reception to post 16 number on roll.
11.	AY2014/15 allocation reduction unit value	This line is calculating the collective effect of the funding changes; the change in ESG rate, the loss of protection, and the SEN LACSEG adjustment at a per pupil level. It adds together the change in ESG [8] and the AY 2014/15 SEN LACSEG Adjustment [10].
<b>AY 2013/14 allocation unit value</b>		
12.	AY 2013/14 School Budget Share	This is the amount shown in Table A of your 2013/14 allocation.
13.	AY 2013/14 Minimum Funding Guarantee and Affordability Adjustment	Where MFG was paid in AY 2013/14 this will appear in the calculation. It can be found in Table B - Line [32] of your AY 2013/14 funding statement. If an affordability adjustment has been made it will be in Line [36] of Table B. Where an affordability adjustment has been applied (through capping and/or scaling), this will appear as a negative amount.

14.	AY 2013/14 ESG	This is the total education services grant allocation for AY 2013/14. It is the same as in Line [1] and can be found in Table C of your AY 2013/14 funding statement.
15.	AY 2013/14 Top-Up Insurance	This represents the additional £20 per pupil reflecting the more expensive premiums payable by academies compared with maintained schools. It can be found in Table E of your AY 2013/14 funding statement.
16.	AY 2013/14 post-16 allocation excluding Bursary	This is the total post 16 allocation from your AY 2013/14 allocation, excluding bursary payment.
17.	AY 2013/14 allocation adjusted unit value	There are different pupil numbers used to calculate aspects of the unit value; the sum of SBS/MFG and Post 16 (excluding bursary) is divided by the number on roll from reception to post 16 excluding high needs pupils [line 3], because these pupils are paid using the place plus methodology. The remaining elements (Insurance and ESG) are paid to high needs pupils and therefore included in the second element of the calculation. These two elements added together give the per pupil unit value for AY 2013/14. This figure is then used as the baseline to calculate any reduction resulting from the new changes.
<b>Protection calculation</b>		
18.	Allocation reduction floor	The protection floor is set at -1%. This means that the decrease in funding arising from the reduction in ESG and the SEN LACSEG adjustment will not exceed more than 1% of your entire AY 2013/14 allocation. It is calculated at a per pupil level so will not protect against a loss in funding due to falling rolls.
19.	AY 2014/15 allocation reduction as a proportion of AY 2013/14 allocation	This is calculated by dividing the AY 2014/15 allocation reduction unit value line [11] by AY 2013/14 allocation adjusted unit value [line 17]. This is the sum of the ESG and SENLASEG reductions, expressed as a proportion of the AY 2013/14 allocation.
20.	Extent to which the reduction falls below the protection floor	This is the percentage value by which the reduction in AY 2014/15 allocation resulting from the changes exceeds the -1% floor. It is calculated by subtracting AY 2014/15 allocation reduction as a proportion of AY 2013/14 (Line [19]) from the allocation reduction floor (Line [18]).

21.	AY14/15 Allocation Protection	This is the value of the academy allocation protection. The amount represents the extent to which the reduction falls below the protection floor of -1%.
-----	-------------------------------	--

## Table F – Start-Up Grant or Sponsored Academies/Free Schools Post Opening Grant

You will only have a Table F included in your 2014/15 Funding Statement if you are due to receive Start-Up Grant Funding

This section includes;

- [An explanation of Start-Up Grant and Post Opening Grants](#)
- [An Example of Table F Start-Up Grant/Post Opening Grant](#)
- [Explanation of Table F Start-Up Grant/Post Opening Grant](#)

### Start-Up Grant (SUG) and Post-Opening Grant (POG)

Start-Up Grant (SUG) is only paid to full sponsored academies (with a predecessor school) to assist with raising standards and transform educational attainment. It provides additional funding to reflect the nature of those schools, and challenges of raising standards.

The way in which Start-Up Grant is calculated is dependent on whether an academy is a primary, secondary, special academy or an alternative provision academy and the amount will have been clearly set out in your funding letter, should it be applicable.

Post-Opening Grants are only for free schools. It is funding in addition to their per pupil funding. Post-Opening Grants are designed to enable schools to cover essential initial costs, such as buying books and equipment; and to meet the costs arising as the school builds up its cohorts over time. This funding is essential to meet the additional costs associated with starting a brand new school.

Table F sets out the remaining SUG payment for AY 2014/15 if applicable.

### Sample Table F – Start-Up Grant/Post Opening Grant

1.	<a href="#">Start-Up Grant Part A</a>	£55,000.00	
2.	<a href="#">Start-Up Grant Part B – Formulaic Allocation</a>	£49,234.35	
3.	<a href="#">Start-Up Grant Part B - Assessment</a>	<b>0.00</b>	
4.	<b>Total Start-Up Grant Allocation</b>	<b>£104,234.35</b>	<b>= 1 + 2 + 3</b>

## Table F – Explanation of funding lines

Element	Description
<b>Start-Up Grant - Part A</b>	For academies that opened after April 2013 this is a one off payment. If the academy opened prior to April 2013, the payments will be broken down into a range of value amounts per year and will appear so in Table D. This will be set out in each individual academy's funding letter.
<b>Start-Up Grant – Part B (Formulaic and Assessment)</b>	For academies that opened post April 2013 the total SUG B value will be paid over the subsequent 3 years post opening. However for pre April 2013 opening academies these values appear on Table F as set out in their individual funding letter. This will be split down between formulaic and assessment and reflected as such in the table.
<b>Total Start-Up Grant</b>	This is the total of SUG A and SUG B values.

If you would like to understand more about free schools and Post Opening Grants please click [here](#).

## Table G - Pre-16 High Needs Funding

This section includes:

- An overview of High Needs funding for Pre-16
- [Sample Table G](#)
- [Explanation of Table G](#)

Table G will only show high needs places within designated units, special and alternative provision academies.

From 2013 local authorities have had an enhanced role in funding high needs pupils, as the commissioner of education provision for these pupils. This means that academies will now receive funding from both the EFA and the local authority for pupils with high needs.

Mainstream academies (leaving aside any special units within them) are expected to contribute towards the cost of the additional educational support provision for high needs pupils and students, up to £6000 from their school budget share. Their notional SEN budget as indicated in Table A, and their specific post-16 allocation if applicable, will show how much of the formula funding the local authority has attributed to meeting SEN support costs, but this is a notional amount and academies can spend more or less on the special educational provision their pupils need, as required.

Special academies and academies with special units or resourced provision receive £10,000 per place for each SEN place; academies making alternative provision (AP) receive £8,000 for each AP place, as part of their payments.

Top-up funding above these levels, based on the assessed needs of the pupil and the cost of meeting their needs in the setting, should be agreed between the commissioning local authority and the academy. Top-up funding is paid on a per-pupil basis, in or close to the real-time movement of the pupil. It is paid directly to the academy by the local authority. Top-up funding for pupils in AP can be paid directly by other academies and schools if they commission the places for those pupils.

Hospital education places that exist in some academies are funded at the same rate this year. Pupils occupying these places do not attract top-up funding.

The pre and post-16 high needs places should have been discussed between local authorities and institutions, including academies, during the 2014 to 2015 high needs place review. Proposed places were confirmed by local authorities in their high needs returns in December 2013. An EFA review of place changes between AY 2013/14 and AY 2014/15 took place in January and February 2014.

More information on high needs funding for AY 2014/15 can be found on the [DfE's High Needs webpage](#).

Academies that have been identified as eligible for high needs funding will have been notified of the latest position on places by the end of March 2014. High needs pupils within a unit will not be included in the School Budget Share as they attract the 'per place' funding and so are not paid via the SBS route.

### Sample Table G - AY14/15 pre-16 High Needs Block

Place Numbers	Annual per place unit value	Total pre-16 allocation
8	£10,000.00	£80,000.00

### Table G – Explanation of funding lines

Funding line	Description
<b>Place Number</b>	High needs funding is 'place led' funding the definition of which is 'place to be occupied by a 5-25 year old with high needs'. It must be noted that this is <u>NOT</u> a pupil number.
<b>Annual per place unit value</b>	This value will depend on the type of place. It will either be £10,000 per SEN place (in a designated unit within an academy or special academy) or £8000 per alternative provision (AP) place (in the AP Academy). The unit value of a hospital education place will be different for each setting.
<b>Total pre-16 Allocation</b>	The figure here is the number of places multiplied by unit value.

## Table H – Post-16 High Needs Funding

This section includes:

- Overview of post 16 high needs funding
- [Sample Table H](#)

This allocation is for all mainstream academies with designated units, and for special academies with agreed places for individual high needs pupils.

In AY 2014/15 the basic design of the funding system for high needs students in a mainstream setting will be largely unchanged following the wide-ranging changes introduced in AY 2013/14. Post-16 high needs funding is calculated by adding the funding generated via the post 16 national funding formula to the additional support funding – (£6,000 per high needs place). The additional top-up funding required for each individual high needs student will be agreed between the commissioning local authority and the institution, and will be paid by the local authority.

The pre and post-16 high needs places in a specialist setting (designated unit within a mainstream academy, special academy or alternative provision (AP)) should have been discussed between local authorities and institutions, including academies, during the 2014 to 2015 high needs place review. Proposed places were confirmed by local authorities in their high needs returns in December 2013. An EFA review of place changes between AY 2013/14 and AY 2014/15 took place between January and February 2014.

In AY 2014/15 post-16 high needs places in special academies and designated units within a mainstream setting will be funded at £10,000 per place, and in alternative provision at £8,000 per place, in the same way as pre-16 SEN places. Local authority top up funding is also paid separately in these specialist settings.

### Sample Table H – AY 2014/15 Post-16 High Needs Block Funding

Place Numbers	Annual per place unit value	Total post-16 allocation
7	£10,000	£70,000

## Table H – Explanation of funding lines

Funding line	Description
<b>Place Number</b>	High needs funding is 'place led' funding the definition of which is 'place to be occupied by a 5-25 year old with high needs'. It must be noted that this is <u>NOT</u> a pupil number.
<b>Annual per place unit value</b>	This value will depend on the type of place. It will either be £10,000 per SEN place (in a designated unit within an academy or special academy) or £8000 per alternative provision (AP) place (in the AP Academy). The unit value of a hospital education place will be different for each setting.
<b>Total post-16 Allocation</b>	The figure here is the number of places multiplied by unit value.

More information on high needs funding can be found on the [high needs section](#) of the DfE website and a [letter](#) sent to all post 16 providers in December 2013.

## Table I – Pupil Number Matrix

This section includes:

- Overview of Pupil Number Matrix
- [Sample Table J](#)

Table I shows the pupil numbers used in the various calculations. The main sources of pupil numbers will be the October 2013 Census, estimates provided by the academy or agreed places for designated units, special and alternative provision academies. Within your allocation, the number of pupils attracting certain funding elements can vary, for instance, the calculations for School Budget Share do not include nursery or post-16 provision, but these pupils **are** included in the calculations for the Education Services Grant (Table C).

For mainstream academies with designated High Needs unit, pupils within the unit will not be included in the School Budget Share as they are funded separately on the place plus system. ESG for Special and AP academies will be based on FY2014-15 planned places.

Your local authority can opt to apply a reception uplift to the October 2013 census primary pupil numbers or AY 2014/15 estimates, where this is applicable, the pupils will be included in the table.

### Table I – AY 2014/15 Pupil Number Matrix

	Nursery	Reception to Y11	Post-16	Place Plus	Total	
	1	2	3	4		
SBS		550		5	445	= 2 - 4
ESG	22	550	65		637	= 1 + 2 + 3
Allocation Protection		550	65		615	= 2 + 3

*Figures above are illustrative and do not reflect figures used on previous tables.*



Education  
Funding  
Agency

© Crown copyright 2014

You may re-use this document/publication (not including logos) free of charge in any format or medium, under the terms of the Open Government Licence v2.0. To view this licence, visit [www.nationalarchives.gov.uk/doc/open-government-licence/version/2](http://www.nationalarchives.gov.uk/doc/open-government-licence/version/2) or email: [psi@nationalarchives.gsi.gov.uk](mailto:psi@nationalarchives.gsi.gov.uk).

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

Any enquiries regarding this publication should be sent to us at: [www.education.gov.uk/contactus](http://www.education.gov.uk/contactus).

This document is available for download at: [www.GOV.UK](http://www.GOV.UK)

Reference: EFA-00048-2014