



Department
for Education

Early years national funding formula: technical note

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Introduction

1. This technical note provides the detailed methodology for the early years national funding formula (EYNFF) that has been used to generate the illustrative local authority (LA) funding allocations for financial year 2017 to 2018 (denoted “2017-18” for the remainder of this note, with other financial years denoted in similar shorthand). It specifically covers:
 - three- and four-year-old universal entitlement funding, and
 - three- and four-year-old additional hours funding for working parents.
2. This document also covers the illustrative allocations of the early years pupil premium (EYPP), maintained nursery school (MNS) supplementary funding, and two-year-old funding.
3. This document accompanies the two spreadsheet files of EYNFF illustrative allocations. The first file, referred to as ‘Sheet 1’, shows illustrative allocations to LAs under the proposed EYNFF. The second file, ‘Sheet 2’, is a step-by-step table that shows the LA-level data used and how the illustrative allocations have been derived.
4. The Isles of Scilly has not been included in these allocations, as the LA will continue to receive a central grant from the government which includes funding for early years. The City of London will also receive a central grant in 2017-18 and is therefore also not included in the illustrative allocations.
5. This document should be read in conjunction with the government consultation, [An early years national funding formula and changes to the way the three- and four-year-old entitlements to childcare are funded.](#)
6. The government’s response to the consultation will be published in the autumn. We will aim to announce LA allocations for 2017-18 at the same time as the response, to allow authorities to go out to consultation on their proposed local formulae. We will also aim to issue a revised version of this technical note at that time.

EYNFF components

7. Funding through the EYNFF is split into two components:
 - a. Funding for the 15 hours universal entitlement for three- and four-year-olds.
 - b. Funding for three- and four-year-old additional hours for working parents.
8. The calculation of the total funding quantum for the universal entitlement component is explained in the next section (“Funding for three- and four-year-old universal entitlement”).
9. The calculation of funding for additional hours for working parents is described in the later section, “Funding for three- and four-year-old additional hours for working parents”. This funding will take effect in September 2017. Therefore for 2017-18, the illustrative allocations do not relate to a full financial year allocation, but are pro-rated figures covering the seven months of the year from September 2017 to March 2018, the period to which the funding relates.
10. Sections at the end of this note describe the calculation of the other elements of early years funding presented in the illustrative funding allocations files: EYPP allocations, MNS supplementary funding allocations, and two-year-old funding allocations.

Funding for three- and four-year-old universal entitlement

Hourly funding rates

11. This first subsection explains the hourly funding rates used in the 2017-18 EYNFF illustrative allocations calculations.
12. At the Spending Review, the government announced that the average national hourly funding rate for three- and four-year-olds will be £4.88. This will apply from 2017-18.
13. The average national hourly funding rate for three- and four-year-olds is comprised of the following. Please note that the figures stated here do not sum exactly to the £4.88 total due to rounding.
 - a. An EYNFF average hourly rate of £4.72.
 - b. A funding allocation for the EYPP, set at a notional value of £31.7 million. This equates to £0.05 of the national hourly rate¹. The total quantum of EYPP funding is £31.7 million, but the amount used in calculating the hourly rate is 78% of this², i.e. £24.7 million
 - c. An amount for MNS. This equates to £0.09 of the national hourly rate. Our proposal is that this will be kept outside the EYNFF as supplementary funding for MNS. The total quantum of MNS funding is £55 million, but the amount used in calculating the hourly rate is 78% of this, i.e. £42.9 million.
 - d. An amount for quality and expertise, which equates to £0.01 of the national hourly rate. The total quantum for the quality and expertise fund is £5 million, but 78% of this is used for calculating the hourly rate, i.e. £3.8 million.

1 - This £0.05 figure is an equivalent hourly rate for all three- and four-year-old children, not just those attracting EYPP funding. It is not the funding rate per child that applies for EYPP funding. The £0.05 hourly rate is considerably lower than EYPP funding per child, because not all three- and four-year-old children are eligible for such funding. The same principle applies for the other elements listed in this paragraph.

2 - The reason 78% of the £31.7 million EYPP quantum is used when calculating the EYNFF average hourly rate for universal entitlement funding, is so that the total amount across universal entitlement and additional hours funding together remains at £31.7 million. If the amount taken from the universal entitlement was £31.7 million, then the effective amount across both these EYNFF components would be greater than the EYPP quantum. 78% is calculated as the total PTE for universal entitlement (876,814.6 PTE) divided by the combined PTE for universal entitlement and additional hours (876,814.6 + 249,583.2 = 1,127,397.8 PTE). The PTE pupil counts are explained later on in this document. Again, the same principle applies for the other elements listed in this paragraph.

- e. An amount for the Disability Access Fund. This equates to £0.02 of the national hourly rate. Our proposal is that this will be kept outside the EYNFF be given to LAs to provide funding to eligible three- and four-year-olds in receipt of the Disability Living Allowance. The total quantum for the Disability Access Fund is £12.5 million, but 78% of this is used for calculating the hourly rate, i.e. £9.7 million.

14. **Important note:** The EYNFF average hourly rate of **£4.72** is slightly different to the **£4.71** overall hourly rate for three- and four-year-olds described in the early years funding consultation. £4.71 is the final overall EYNFF average hourly rate, after including the impact of the funding for three- and four-year-old additional hours for working parents. However £4.72 is the 2017-18 average hourly rate used in the calculation of three- and four-year-old universal entitlement funding illustrative allocations.

15. This small difference between £4.72 and £4.71 occurs due to the fact that we expect eligibility for the additional hours funding for working parents to be very slightly higher in those LAs with lower hourly rates. Please note that this is a manifestation on the average hourly rate only. As set out in the funding consultation document, for each LA, the hourly rate of funding will be the same for both the existing 15-hour entitlement for all three- and four-year-olds and to the additional 15 hours for children of working parents. Similarly, LAs will be expected to pass the same rates of funding to providers for the existing 15 hours and the additional 15 hours.

16. Please also note that the illustrative allocations tables which accompany this document do not include illustrative allocations for quality and expertise or the Disability Access Fund, which also form part of the £4.88 national hourly rate.

Pupil counts for three- and four-year-old universal entitlement

17. The EYNFF illustrative allocations are calculated using part-time equivalent (PTE) pupil numbers. 1 PTE is defined as a child taking up 15 hours per week over 38 weeks. Therefore, a child taking up 30 hours per week is counted as 2 PTE.

18. Currently, early years funding allocations to LAs are calculated based on full-time equivalent pupil numbers (FTE). There is a simple conversion between FTE and PTE: dividing FTE by 0.6 gives the number of PTE.

19. PTE pupil counts from the January 2016 schools, early years and alternative provision censuses are used to calculate universal entitlement illustrative funding allocations.

20. From the January 2016 schools census:

- all PTE pupils in maintained nurseries, maintained schools, and all academies, in national curriculum year groups N1 and N2 aged three or four at 31st August 2015, including any 3 years olds recorded as national curriculum year group R;
- all PTE pupils in maintained nurseries, maintained schools, and all academies, whose national curriculum year group is missing or 'X' aged three at 31st August 2015.

21. From the January 2016 early years census:

- all three- and four-year-old PTEs as at 31st December 2015.

22. From the January 2016 alternative provision census:

- all pupils in independent schools without a statement of SEN aged three at 31st December 2015;
- all pupils in independent schools without a statement of SEN aged three at 31st August 2015 but four by 31st December 2014.

23. The total pupil count this data produces for the EYNFF illustrative allocations is 876,814.6 PTE³.

Calculation of the universal entitlement formula factor allocations

24. This subsection describes how LAs' universal entitlement formula factor allocations are calculated in the 2017-18 illustrative allocations.

25. First, the national total quantum of funding is calculated. This is:

$$876,814.6 \text{ PTE} \times \text{£}4.72 \text{ EYNFF average hourly rate} \times 15 \text{ hours} \times 38 \text{ weeks} = \text{£}2.36 \text{ billion.}$$

26. The amount of the total funding quantum which is allocated to each LA is determined by the EYNFF funding formula. This is made up of the following four factors:

3 - For Birmingham, the illustrative allocations are based on a January 2016 three- and four-year-old pupil count of 21,498 PTE, which is the total based on the initial census closedown dataset. These illustrative allocations exclude 133 PTE confirmed by Birmingham to DfE after the census dataset was closed. These further pupils were included in Birmingham's updated 2016-17 early years block allocations and will be included when actual early years block allocations for 2017-18 are issued.

- a. First, a base rate of funding for each LA for three- and four-year-olds.
- b. Second, funding based on a proxy indicator for the number of three- and four-year-olds eligible for free school meals (FSM).
- c. Third, funding based on a proxy indicator for the number of three- and four-year-olds that have English as an additional language (EAL).
- d. Fourth, funding based on the number of claimants aged under five years old of the Disability Living Allowance (DLA).

27. The national funding quantum of £2.36 billion is split into the four component factors in the following way, giving a funding quantum for each factor.

- 89.5% of the total quantum is used for the universal base rate
- 8% for FSM funding
- 1.5% for EAL funding
- 1% for DLA funding

28. The first step in applying the early years formula is to determine the pupil count to be used for each factor.

29. For the universal base rate factor, the count is the PTE number of three- and four-year-old pupils recorded on the January 2016 census, as described in the previous subsection.

30. As there is currently no FSM data available for children in most early years settings, the FSM factor instead uses a proxy indicator. The data used is the proportion of primary school pupils (in key stage 1 and key stage 2) who are eligible for FSM⁴, as recorded on the January 2016 school census for each LA. The assumed number of eligible FSM three- and four-year-olds in each LA is calculated by :

- The proxy FSM proportion × the total number of three- and four-year-olds (PTE) in the LA.

31. A proxy indicator is also used for the EAL factor. Here, we use a proxy indicator

4 - The data used is taken from the department's statistical first release "[Schools, pupils and their characteristics: January 2016](#)", Table 8a: the percentage of pupils known to be eligible for and claiming free school meals.

based on the proportion of key stage 1 and key stage 2 EAL⁵ pupils. From the January 2016 school census, the proportion is calculated as the number of pupils whose first language is not English divided by the total number of key stage 1 and key stage 2 pupils in the LA. The assumed number of eligible EAL three- and four-year-olds in each LA is calculated by :

- The proxy EAL proportion × the total number of three- and four-year-olds (PTE) in the LA.

32. For the DLA factor, the data used is from the Department for Work and Pensions and recorded on NOMIS⁶. The data relate to the headcount number of children up to the age of five that are entitled to DLA.

33. Having determined these pupil counts, the next step is then to calculate ‘starting point’ hourly rates for each factor. For each factor, the ‘starting point’ hourly rate is calculated as:

Funding quantum for the factor

divided by

the sum for all LAs of: LA’s pupil count for the factor × 15 hours × 38 weeks × LA’s area cost adjustment (ACA).

34. As explained above, for the universal base rate, FSM and EAL factors, the pupil counts used here are PTEs; while for the DLA factor the pupil count is headcount, not PTE. The ACAs used in this calculation step will be explained in more detail shortly.

35. The resulting ‘starting point’ hourly rates for each factor are shown in **Table 2**.

Table 2 – ‘Starting point’ hourly rates

Funding factor	‘Starting point’ hourly rate (£/hr)
Universal base rate	£3.53
FSM	£2.13
EAL	£0.29
DLA	£0.74

5 - The data used is taken from the department’s statistical first release “Schools, pupils and their characteristics: January 2016”, Table 8a: the percentage of pupils whose first language is known or believed to be other than English.

6 - The data used is August 2015 data on benefit claimants in receipt of disability living allowance.

36. Then, each LA's EYNFF universal entitlement funding allocation for each factor is given by:

'Starting point' hourly rate for the factor (see Table 2) × LA's pupil count for the factor × 15 hours × 38 weeks × LA's ACA

37. Each LA's total universal entitlement funding is the sum of their allocations for each of the four factors.

38. Finally, for use in calculating transitional protections (see below), each LA's overall universal entitlement hourly rate is then calculated as:

Total universal entitlement allocation from all four factors

divided by

LA's three- and four-year-old PTE count × 15 hours × 38 weeks.

39. **Area cost adjustments:** The calculation applies ACAs to take account of the relative difference in costs in different areas of the country. An ACA value is calculated for each LA, as a weighted combination of two other ACAs, which are used for local government settlements and reflect the variation in labour costs and premises costs. One is the General Labour Market ACA produced by the Department for Communities and Local Government, and the other is a Nursery Rates Cost Adjustment ACA based on Valuation Office Agency data on rateable values of nursery premises:

- General Labour Market (GLM) ACA: weighted 80%.
- Nursery Rates Cost Adjustment (NRCA) ACA: weighted 10%. The rates data is drawn from the Valuation Office Agency.
- The remaining 10% of costs are assumed not to vary from authority to authority.

40. Each LA's ACA is calculated using the following formula. All the resulting ACAs are therefore a value of 1.00 or greater:

$$ACA_{LA} = 1 + (GLM_{LA} - 1) \times 80\% + (NRCA_{LA} - 1) \times 10\%$$

Calculation of the funding floor

41. The final step in the calculation of LAs' universal entitlement allocations is the funding floor. This means that no LA will see their overall universal entitlement hourly rate fall by more than 10% compared with their 2016-17 baseline hourly rate.

Capped gains and transitional protection

42. Transitional protections are based on LAs' overall universal entitlement hourly rate (as explained above), rather than their total universal entitlement funding allocation quantum. The protections operate only on the universal entitlement element of the EYNFF, and not the additional funding for working parents element. The maximum reductions LAs will see in their overall universal entitlement hourly rate in each of the next two years are given in **Table 3**. LAs facing reductions in excess of these amounts under the formula calculation described above will receive additional funding to ensure these thresholds are not exceeded.

Table 3 – Yearly transition

Year of transition	2017-18	2018-19
Maximum loss allowed on LA universal entitlement hourly rate	-5%	-5%

43. The interaction with the funding floor means that, for LAs who will see their overall universal entitlement hourly rate fall by the maximum 10%, their effective maximum loss in 2019-20 will be -0.3% (this is not quite zero because the 5% maximum yearly losses apply multiplicatively in sequence, so the maximum loss in 2018-19 compared to the baseline is -9.75%) and 0% thereafter.

44. LAs' 2016-17 universal entitlement hourly rate baselines are used to calculate transitional protection in the first year of the EYNFF. These baselines have been calculated based on the data returned by LAs to the Education Funding Agency (EFA) in the baselines exercise in early 2016⁷. Each LA's total 2016-17 early years block baseline funding amount (in cash terms) has been divided by their total three- and four-year-old PTE count from the January 2016 census.

45. LAs facing increases in funding will see their percentage gain in their universal entitlement hourly rate capped. The permitted increase is set so that the total funding gain for LAs facing increases equals the total funding decrease for LAs facing reductions. For 2017-18 the largest permitted increase is 22.9%. This approach ensures the total allocations meet the available budget.

7 - As mentioned in the schools national funding formula consultation in February 2016 (<https://consult.education.gov.uk/funding-policy-unit/schools-national-funding-formula>), the EFA carried out an exercise to 're-baseline' the blocks of the DSG for each LA. This was to ensure that for 2017-18, funding levels for each block aligns with the pattern of LAs' spending in 2016-17, rather than how the government allocated the funding to them through the DSG.

Funding for three- and four-year-old additional hours for working parents

Pupil counts for three- and four-year-old additional hours funding

46. Data is not yet available on how many three- and four-year-old pupils are eligible for the additional hours. Instead, the number of three- and four-year-olds eligible for the additional hours in each LA has been estimated using data from the Family Resources Survey (FRS), Annual Population Survey (APS), Survey of Personal Incomes (SPI), the schools census, the early years census, and Office for National Statistics (ONS) population projections.
47. First, the schools and early years census data is used to identify the proportion of four-year-olds attending reception classes. These children are not eligible to attract additional hours funding, so these figures are subtracted from the population projections.
48. FRS data is then used to identify a national estimate of the proportion of three- and four-year-olds with parents meeting the lower earnings eligibility criteria of 16 times the national minimum wage or national living wage per week. The SPI is then used to estimate the proportion of these pupils whose parents earn above £100,000 per year. This is then subtracted from the total national proportion. The result is then applied to the ONS population projections (having removed children who attend reception classes as described above), to give the number of eligible children nationally.
49. The next step is to split that national estimate of pupils eligible for additional hours funding into estimates for each individual LA.
50. Neither the FRS nor the APS have sufficient sample sizes to provide robust data on three- and four-year-olds eligible for additional hours, and therefore a proxy is used. APS data is, however, used for this proxy estimate: specifically, APS data on each LA's proportion of the national number of children under 16 whose parents were usually working at least 16 hours per week. Multiplying an LA's proportion by the national estimate of pupils eligible for additional hours funding then gives that LA's individual estimate of pupils eligible for additional hours funding.

Calculation of additional funding allocations to LAs

51. The next step is then to estimate what proportion of the pupils eligible for additional hours will take up the funding. We have assumed that in the first year of the EYNFF, 80% of eligible children will take up some additional hours provision, and those children will, on average, take up 12 hours of the available 15 additional

hours. These assumptions are based upon analysis of the Childcare and Early Years Survey of Parents, which provides information on the use of formal and informal childcare, including for working parents and for family income levels.

52. The use of childcare by working parents acts as a guide to the level of demand for the additional free hours. Our assumptions also consider that additional free hours will differ from current childcare use in where, when and by whom this is provided, but free hours could be in higher demand than paid-for hours, all other things being equal.
53. For each LA, applying these assumptions to the estimate of pupils eligible for funding, gives an estimate of the PTE number of children taking up additional hours funding, and hence the number of hours of additional funding for working parents that will be taken up in the first year.
54. For each LA, the number of hours is then multiplied by their overall universal entitlement hourly rate (this is the hourly rate prior to any transitional protection: so this is the figure explained earlier in the subsection “Calculation of the universal entitlement formula factor allocations”) to give their additional hours funding allocation on an annual basis. As explained previously, this funding will take effect in September 2017, so in the illustrative allocations LAs do not receive this funding for the whole of 2017-18. The annualised allocation is multiplied by 7/12ths, to represent the proportion of the year for which the funding takes effect. From 2018-19 onwards, the additional hours funding will be applied for the whole of the year.
55. The above pupil counts data and assumptions about take-up are used to derive LAs’ illustrative 2017-18 allocations, and will also be used for LAs’ initial actual early years block allocations for 2017-18. LAs’ allocations will later be updated using data from the January 2018 census on actual take-up of additional hours (weighted with the existing estimated counts on a 5/12ths and 7/12ths basis). The overall quantum of funding for additional hours funding calculated in this way for the 2017-18 illustrative allocations totals £385 million.

Provider rates

56. The illustrative allocations tables also include figures showing illustrative average hourly rates for each LA that a provider might expect to receive for three- and four-year-old funding in 2017-18. This section explains how these have been derived.
57. LAs may retain a percentage of their universal entitlement funding and additional hours for working parents funding to cover central administration. Under the consultation's proposals, a minimum of 93% in 2017-18 and 95% in subsequent years of their funding must be passed to providers. For calculating illustrative provider rates in 2017-18, first we have assumed that LAs will either retain the maximum of 7% of their allocations for central spend, or, where they already retain less than this centrally (as indicated by their 2015-16 S251 budget returns) they will continue with this lower level of central retention. This gives us a first estimate of the amount of their universal and additional funding that LAs will pass to providers.
58. LAs may also hold back a percentage of their allocation in a contingency fund, for passing on to providers later in the year. For modelling purposes only, we have assumed that LAs retain either 3.7% of their universal and additional funding or, where they already retain less than this in contingency (as indicated by their 2015-16 S251 budget returns) they will continue with this lower level. This then gives us an updated estimate of the amount of their universal and additional funding that LAs will pass directly to providers.
59. We have chosen a 3.7% level as it represents the upper quartile of those using contingency funding, based on data from 2015-16 S251 budget returns. As set out in the consultation, we expect the minimum necessary level of contingency funding to be held back by LAs, in order to maximise the hourly rate going to providers. We have therefore chosen 3.7% as a reasonable level for modelling purposes, and this figure assumes that those LAs with the highest amounts of contingency bring those levels down. Please note that this figure is used for modelling purposes only and, while we expect the minimum necessary level of contingency funding, we have no current plans to cap the level.
60. Each LA's indicative provider hourly rate is then obtained by dividing the above amount that is passed directly to providers by the total number of three- and four-year-old funded hours for universal and additional hours funding in the LA. The figure represents the indicative average hourly rates that providers might expect to receive in 2017-18 in each LA area to deliver the entitlements for three- and four-year-olds. As set out in the consultation document, it assumes that a universal base rate is in place in each LA's formulae (a base rate which is the same for all types of provider), and that providers receive an average amount of funding from supplements.

Early years pupil premium funding allocations

61. The funding methodology for EYPP remains the same as in 2016-17. The illustrative funding allocations for 2017-18 have been calculated based on January 2016 census data on EYPP take-up by eligible three- and four-year-olds.

62. The sequence of calculations for each LA is:

- The January 2016 census data gives the PTE number of children taking up the EYPP.
- This is multiplied by 15 hours × 38 weeks × £0.53.
- This gives the EYPP allocation for 2017-18.

63. LAs must fund all eligible early years providers in their area at the national rate of 53p per hour per eligible pupil from 2017-18.

64. LAs' EYPP allocations for 2017-18 will be updated twice. They will first be updated based on the January 2017 census PTE number of eligible children. Then, LAs' final EYPP allocations will be calculated as a weighted average of January 2017 census eligible PTE counts (weighted 5/12ths) and January 2018 figures (weighted 7/12ths).

Maintained nursery school supplementary funding allocations

65. The government will provide supplementary funding of £55 million a year to LAs for maintained nursery schools for at least two years.
66. An MNS supplementary funding hourly rate is determined for each LA. It is calculated by first subtracting their overall universal entitlement hourly rate (after transitional protections, and after applying the 93% minimum pass-through rates to providers in 2017-18 described previously) from their current MNS hourly funding rate (as indicated by LAs' 2015-16 S251 budget returns, for the purpose of these illustrative allocations).
67. For LAs where this result is negative, and LAs that do not have maintained nursery schools, the MNS supplementary funding is set to zero.
68. For the remaining LAs, the 2017-18 allocation is their MNS supplementary funding hourly rate multiplied by the number of MNS hours in that LA as indicated on the January 2016 census (i.e. PTE number of pupils at MNS × 15 hours × 38 weeks), constrained to the national £55 million quantum of funding.

Two-year-old funding allocations

69. The government has committed to provide funding for two-year-old provision at a national average hourly rate of £5.39 in 2017-18. To implement this, we are minded to retain the current two-year-old formula and use the additional funding secured at the Spending Review to uplift all LA allocations based upon this. For each individual LA, for the purpose of the current illustrative allocations, their 2017-18 hourly rate for this funding is given by their current prescribed hourly rate uplifted by 7.1%.

70. The pupil numbers that are used to determine the illustrative allocations for two-year-old funding are:

From the January 2016 school census:

- all PTE pupils in maintained nurseries, maintained schools, and all academies, in national curriculum year groups N1 and N2 aged 2 at 31st August 2015;
- all PTE pupils in maintained nurseries, maintained schools, and all academies, whose national curriculum year group is missing or 'X' aged 2 at 31st August 2015.

From the January 2016 early years census:

- all eligible two-year-old PTEs at 31st December 2015.

From the January 2016 alternative provision census:

- all eligible pupils in independent schools without a statement of SEN aged 2 at 31st December 2015.

71. The illustrative allocations for each LA have been calculated as:

LA's hourly rate × total PTE number of two-year-olds captured on the January 2016 census × 15 hours × 38 weeks.



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