



Department  
for Education

# **Early years national funding formula: technical note**

**December 2016**

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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 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), disability access fund (DAF), maintained nursery school (MNS) supplementary funding, and two-year-old funding. It also briefly refers to the quality and expertise (Q&E) fund.
3. This document accompanies the two spreadsheet files of EYNFF allocations. The first file, referred to as ‘Sheet 1’, shows 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 allocations have been derived.
4. The Isles of Scilly and City of London have been excluded from these allocations, as these LAs will receive a central grant from the government which will include funding for early years.
5. The underlying input datasets used to calculate the universal entitlement funding and additional hours funding for working parents have not been updated from the illustrative allocations published in the August consultation, except for a couple of corrections which are explained in footnotes.

## EYNFF components

6. 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.
7. 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”).
8. 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 allocations for these additional hours do not relate to a full twelve-month allocation, but are pro-rated figures covering the seven months of the year from September 2017 to March 2018. The figures illustrating the funding LAs would receive if the EYNFF was fully implemented without any transitional protection are also based on pro-rated figures, to enable comparisons with the 2017-18 allocations.
9. Later sections of this note describe the calculation of the other additional funding elements presented in the illustrative funding allocations tables: DAF allocations, EYPP allocations, MNS supplementary funding allocations, and two-year-old funding allocations.

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

## Hourly funding rates

10. This first subsection explains the hourly funding rates used in the 2017-18 EYNFF allocations calculations.
11. 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.
12. The £4.88 average national hourly funding rate for three- and four-year-olds is comprised of the following components (figures do not sum due to rounding):
  - a. An EYNFF average hourly rate of £4.72.
  - b. A funding allocation for the EYPP, this equates to £0.05 of the national hourly rate<sup>1</sup>. The total quantum of EYPP funding is £31.7 million, but the amount used in calculating the hourly rate is 78% of this<sup>2</sup>, i.e. £24.7 million.
  - c. An amount for MNS, which equates to £0.09 of the national hourly rate. The total quantum of MNS funding is £56.2 million, but the amount used in calculating the hourly rate is 78% of this, i.e. £43.8 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.
  - e. An amount for the Disability Access Fund. This equates to £0.02 of the

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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 the EYPP funding rate 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 (876,947.6 PTE) divided by the combined PTE for universal entitlement and additional hours (876,947.6 + 249,583.2 = 1,126,530.8 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.

national hourly rate. 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.

13. Since the consultation, government has committed that every LA will receive a minimum funding rate of at least £4.30 per hour. This will be paid for by additional investment of approximately £30m, which raises the final national average hourly rate to £4.94.
14. Please note that the indicative allocations which accompany this document do not include the quality and expertise fund.

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

15. The EYNFF 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.
16. 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.
17. PTE pupil counts from the January 2016 schools, early years and alternative provision censuses are used to calculate universal entitlement funding allocations.
18. 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.
19. From the January 2016 early years census:
  - all three- and four-year-old PTEs as at 31st December 2015.
20. 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.

21. The total pupil count this data produces for the EYNFF allocations is 876,947.6 PTE<sup>3</sup>.

## Calculation of the universal entitlement formula factor allocations

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

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

$$876,947.6 \text{ PTE} \times \text{£}4.72 \text{ EYNFF average hourly rate} \times 15 \text{ hours} \times 38 \text{ weeks} \approx \text{£}2.36 \text{ billion.}$$

24. 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:

- 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 for the Disability Living Allowance (DLA).

25. The national funding quantum is broken down to 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

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3 - For Birmingham, the illustrative allocations published with the consultation were based on a January 2016 three- and four-year-old pupil count of 21,498 PTE, which was the total based on the initial census closedown dataset. However, these illustrative allocations excluded 133 PTE confirmed by Birmingham to DfE after the census dataset was closed. The additional 133 PTE have now been included in Birmingham's 2016-17 baseline pupil count and in all subsequent EYNFF calculations. The Birmingham additional hours' PTE data has not been changed.

- 1.5% for EAL funding
- 1% for DLA funding

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

27. 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.

28. As there is currently no FSM data available for children in 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 FSM<sup>4</sup>, 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.

29. A proxy indicator is also used for the EAL factor. Here, we use a proxy indicator based on the proportion of key stage 1 and key stage 2 EAL<sup>5</sup> 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.

30. For the DLA factor, the data used is from the Department for Work and Pensions (DWP) and recorded on NOMIS<sup>6</sup>. The data relates to the headcount number of children up to the age of five that claimed DLA in August 2015.

31. Having determined these pupil counts, the next step is then to calculate 'starting

4 - The data used is taken from the department's statistical first release "[Schools, pupils and their characteristics: January 2016](#)", Local Authority and Regional Tables SFR20/2016 Excel spreadsheet: Table 8a: the percentage of pupils known to be eligible for and claiming free school meals.

5 - The data used is taken from the department's statistical first release "[Schools, pupils and their characteristics: January 2016](#)", Local Authority and Regional Tables SFR20/2016 Excel spreadsheet: Table 10a: 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. The illustrative allocations in the EYNFF consultation for Durham and Herefordshire used an erroneous DLA figure, and these have now been corrected.



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

32. 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.

33. The resulting 'starting point' hourly rates for each factor are shown in **Table 2**. These are the same hourly rates as presented in the consultation.

**Table 2 – 'Starting point' hourly rates**

Funding factor	'Starting point' hourly rate (£/hr)
Universal base rate	<b>£3.53</b>
FSM	<b>£2.13</b>
EAL	<b>£0.29</b>
DLA	<b>£0.74</b>

34. 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

35. Each LA's total universal entitlement funding is the sum of their allocations for each of the four factors. This is then divided by the LA's three- and four-year-old PTE count × 15 hours × 38 weeks, and then rounded to the nearest penny, to give each LA's overall universal entitlement hourly rate.

36. **Area cost adjustments:** As explained above, 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 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 used for local government settlements), 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.

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

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

## Funding floor and minimum funding rate

38. The final step in the calculation of LAs' universal entitlement allocations is to apply the funding floor and minimum funding rate. The floor 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. The minimum funding rate means that no LA has a funding hourly rate for their universal entitlement and additional hours for working parents which is lower than £4.30.

## Capped gains and transitional protections

39. Transitional protections are based on LAs' overall universal entitlement hourly rate (as explained above), rather than their total universal entitlement funding allocation quantum. The maximum reductions LAs will see in their overall universal entitlement hourly rate in the next three years, compared with their 2016-17 baseline are given in Table 3. LAs can have a reduction of 5% in their hourly rate in each of the next two years, meaning a maximum reduction of 9.75% in 2018-19 compared to the baseline. LAs can see a maximum reduction of 10% in 2019-20 compared to their baseline due to the funding floor explained above. 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 protection rates**

Year of transition	2017-18	2018-19	2019-2020
Maximum allowable loss on LA universal entitlement hourly rate from 2016-17 baseline	-5%	-9.75%	-10%

40. LAs' 2016-17 universal entitlement hourly rate baselines are used to calculate transitional protections. These baselines have been calculated based on the data

returned by LAs to the Education Funding Agency (EFA) in the baselines exercise in early 2016<sup>7</sup>. 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.

41. LAs facing increases in funding will see their percentage gain in their hourly rate capped. For 2017-18 the largest permitted increase is 22.9%. This limit does not apply to LAs facing increases to ensure they receive the £4.30 minimum funding hourly rate. This approach ensures the total allocations meet the available budget.

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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

42. 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.
43. 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.
44. 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 age 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.
45. The next step is to split that national estimate of pupils eligible for additional hours funding into estimates for each individual LA.
46. 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 annual estimate of pupils eligible for additional hours funding.
47. This annual estimate is then multiplied by 7/12ths to reflect that the funding for additional hours commences in September 2017, and therefore only applies for seven months of the 2017-18 financial year. For comparability with the 2017-18 allocations, the EYNFF formula-only illustrative allocations are also on the basis of this 7/12ths pupil count. LAs' actual EYNFF funding allocations will be higher from 2018-19 onwards because they will receive additional hours funding for the whole

twelve months of the year.

## Calculation of additional funding allocations to LAs

48. 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.
49. 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.
50. 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.
51. For each LA, the number of hours is then multiplied by their overall universal entitlement hourly rate (this is the hourly rate including any transitional protection and the £4.30 minimum funding rate; it is the figure based on the methodology explained in earlier parts of this document) 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 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.
52. The above pupil counts data and assumptions about take-up are used to derive LAs' 2017-18 allocations, and will also be used for LAs' initial actual early years block allocations for 2017-18. The overall quantum of funding for additional hours funding calculated in this way for the 2017-18 allocations totals £390 million. Details of future adjustments to funding are set out in operational guidance.

## **Disability Access Fund (DAF) allocations**

53. The funding methodology for the Disability Access Fund is an illustrative funding allocation for 2017-18 based upon the number of three- and four-year-olds who are not in reception that are claiming DLA.
54. For each LA, their total February 2016 DLA claimant count of three- and four-year-old children from the DWP, is adjusted downwards to remove an estimated number of children in reception. This gives an estimate of the number of three- and four-year-olds taking up DAF in the LA, and this figure is multiplied by £615 per pupil.

## Early years pupil premium funding allocations

55. The funding methodology for EYPP remains the same as in 2016-17. The 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.

56. 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.

57. LAs must fund all eligible early years providers in their area at the national rate of £0.53 per hour per eligible pupil from 2017-18.

58. 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

59. The government will provide supplementary funding of £56.2 million to LAs for maintained nursery schools (MNS) in 2017-18. This will enable LAs to maintain their current funding levels for MNS during the wider changes in early years funding.

60. The illustrative allocations published alongside the consultation response use data on LAs' planned expenditure in 2016-17 from the Section 251 budget dataset, which was published in September. The EFA will be undertaking a data assurance exercise to verify current expenditure levels in those authorities with MNSs. This will take place in the early part of 2017. We will provide more information to LAs in due course.

61. An MNS funding hourly rate is determined for each LA, with the rate rounded to nearest penny. For each LA, this is calculated from the 16-17 Section 251 Early Years Budget statement as:

Planned MNS budget in 2016-17

divided by

Planned MNS hours in 2016-17

62. For the planned MNS budget element of this calculation, a total of the "NurseryAmount" column is calculated using 2016-17 Section 251 data from the following categories:

- 1. EYSFF (three- and four-year-olds) base rate(s) per hour, per provider type
- 2a. Supplements – deprivation
- 2b. Supplements – quality
- 2c. Supplements – flexibility
- 2d. Supplements – sustainability
- 3. Other formula factors and lump sums (if applicable)
- 4. Additional funded free hours.

63. For the planned MNS hours, a total of the "UnitNumberNursery" column is calculated using 2016-17 Section 251 data from the following categories:

- 1. EYSFF (three- and four-year-olds) base rate(s) per hour, per provider type



- 4. Additional funded free hours.

64. The next step is to calculate the “provider equivalent” hourly rate (excluding central and contingency funding) for each LA, for 2017-18. The starting point for this is the LA’s EYNFF total quantum for 2017-18 from universal entitlement funding and additional funding for working parents, including any protections from the maximum reduction of 5% in hourly rate and £4.30 minimum funding rate.

65. From this total, an amount is deducted for contingency and central spend.

66. The contingency amount comes from the 2016-17 Section 251. The percentage of contingency spending per LA is defined as:

7b. Early years contingency funding - 3 & 4 years old

divided by the sum of:

- 1. EYSFF (three- and four-year-olds) base rate(s) per hour, per provider type
- 2a. Supplements – deprivation
- 2b. Supplements – quality
- 2c. Supplements – flexibility
- 2d. Supplements – sustainability
- 3. Other formula factors and lump sums (if applicable)
- 4. Additional funded free hours
- 7b. Early years contingency funding - 3 & 4 years old
- 8b. Early years centrally retained spending - 3 & 4 years old.

67. The percentage of centrally retained funding comes from the 2016-17 Section 251 data also. The percentage of centrally retained spending per LA is calculated as follows, but can be a maximum of 7%:

8b. Early years centrally retained spending - 3 & 4 years old

divided by the sum of:

- 1. EYSFF (three- and four-year-olds) base rate(s) per hour, per provider type
- 2a. Supplements – deprivation
- 2b. Supplements – quality

- 2c. Supplements – flexibility
- 2d. Supplements – sustainability
- 3. Other formula factors and lump sums (if applicable)
- 4. Additional funded free hours
- 7b. Early years contingency funding - 3 & 4 years old
- 8b. Early years centrally retained spending - 3 & 4 years old.

68. The percentage of funding for contingency and central spend as calculated above is then deducted from each LA's EYNFF total quantum for 2017-18.

69. The provider equivalent hourly rate for each LA is then calculated as follows:

LA's EYNFF 2017-18 quantum with deduction for central and contingency funding (as calculated above)

divided by

LA's total PTE count for both universal and additional hours x 15 hours x 38 weeks (the PTE counts is explained in earlier sections of this note).

70. The LA's MNS funding hourly rate and provider equivalent hourly rate are then compared. If the MNS rate funding hourly rate is the greater, then the difference is calculated, and the LA's MNS supplementary funding for 2017-18 is then calculated as:

- Hourly rate difference × LA's MNS PTE pupil count from the January 2016 census × 15 hours × 38 weeks.

71. If an LA's MNS rate funding hourly rate is the less than or equal to the provider equivalent hourly rate, then the LA receives no MNS supplementary funding for 2017-18.

## Two-year-old funding allocations

72. 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 will 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, their 2017-18 hourly rate for this funding is given by their current prescribed hourly rate uplifted by 7.14%. The hourly rate is then rounded to the nearest penny.
73. The pupil numbers that are used to determine the 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.

74. The 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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