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Guidance

# High needs place change process: 2026 to 2027 academic year

Updated 17 December 2025

## Applies to England

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## 1. About this guidance

This guide is primarily for local authorities, schools and colleges. It sets out the process for local authorities to notify the Department for Education (DfE) of provider level changes to their 2026 to 2027 high needs place numbers. The 'High needs funding 2026 to 2027: operational guide' is not yet available and so this guide should be read alongside the [high needs funding 2025 to 2026: operational guide](#), which sets out further details about the allocation of place and top-up funding, and the [how to complete the place change workbook](#) guide. Where we refer to schools and colleges, this relates only to those in scope of the place change process.

This process should form part of local authorities' strategic and detailed planning for the next academic year. Place funding only forms 1 element of the total funding for a child or young person with high needs. It is an important element of funding, allocated on an annual basis, that schools and colleges rely on for meeting their ongoing costs in making special provision. It is crucial, therefore, that local authorities engage as early as possible with their schools and colleges on a realistic assessment of the number of places that will be required, and particularly if significant increases or reductions in that number are likely. This will enable schools and colleges to plan ahead, ensuring an appropriate level of staffing is in place for the year ahead.

The deadline for returning completed workbooks is on or before 11.59 pm on Friday 5 December 2025.

## 2. New for the 2026 to 2027 academic year

1. The place change workbook for 2026 to 2027 does not include a section for requests for a change to local authority level hospital education funding. We will provide separate advice in due course on the funding of changes to hospital education provision if there is an increase or decrease in the local medical or health care facilities provided for children by the NHS. Requests to change the value and number of hospital education places in academies and free schools can still be made via the workbook.
2. Requests by local authorities in the workbook to increase the 2025 to 2026 academic year funded places marked as not agreed with a school or college, will now be accepted and reflected in the published outcomes. Further guidance can

be found in the section on [changes recorded as not agreed with the school or college](#). As before, there will be an enquiry window in which both local authorities and schools can notify us of an alternative number that has been agreed by both parties. Further guidance on the [enquiry window](#) can be found in section 7.

3. We may determine an allocation where the local authority and school or college are unable to agree the number of places to be funded. Further guidance can be found in the section on [changes that remain not agreed after the enquiry window](#).

## 3. The place change process

The place change notification process enables provider local authorities (the local authority in which the school or college is located) to notify us of any changes to the number of high needs or hospital education places at those schools and colleges we fund.

Schools and colleges should discuss and agree their high needs places for the 2026 to 2027 academic year with their provider local authority, and the local authority should ensure any changes are included in their place change return. In most cases, if no change is requested, we will use the 2025 to 2026 academic year place numbers.

### 3.1 Changes requiring a deed of variation

Changes relating to a new age range at academies or for a new special educational needs (SEN) unit or resourced provision (RP) at mainstream academies must first be approved through the [significant change process](#). We require trusts to produce a deed of variation for such requests. For a change to be reflected in the academy's general annual grant (GAG) statement, the deed of variation must be signed and submitted by the trust to DfE on or before 5 December 2025.

As with last year, we can update the initial allocation, provided the deed of variation is signed and with DfE by 9 April 2026. In this instance, we will send a revised allocation by the end of August 2026.

## 3.2 Changing place numbers in the workbook

Discussions between local authorities, relevant schools and colleges in their area (see below for the list); schools and colleges out of their area that they use for placements; and those schools' and colleges' provider local authorities, should begin as soon as possible to ensure local authorities can submit their returns to us on or before the 5 December 2025 deadline.

It is important that schools and colleges are proactive and engage with their provider local authorities, especially if they believe the number of places funded in the current academic year may not be appropriate for the following year. Similarly, local authorities commissioning places at a school or college for which they are not the provider authority, should ensure their places are included. This is particularly important if there is likely to be a significant change in the numbers commissioned.

Local authorities should undertake detailed work to forecast the number of places they and neighbouring authorities will need in the forthcoming academic year; they should consult with their schools and colleges to plan where new placements will be needed. In determining the number of funded places for individual schools and colleges, local authorities should consider:

- the number of placements made in recent years, not only by the provider local authority, but by any other local authority, drawing on published data and that issued by DfE
- the number of children and young people currently placed at the school or college who might be expected to continue their placement
- anticipated changes to the numbers of placements for the coming year, for example to reflect a planned expansion or reduction in provision
- in the case of alternative provision (AP), local schools' commissioning activity and plans, as well as that of local authorities

Schools and colleges might be expected to meet the marginal cost of a small number of additional pupil or student placements above funded places, without additional place funding. A planned significant increase should be included in the place numbers submitted by local authorities.

Local authorities should note that some separate grants they and schools receive are currently allocated based on high needs place numbers. As such, grants may be

(continue to be) allocated in future based on place numbers. It is important that the 2026 to 2027 place numbers are both an accurate reflection of the places that are likely to be filled in the next academic year and agreed with schools and colleges.

We expect local authorities, schools and colleges to agree, in writing, the number of places to be funded before completing the high needs place change workbook. This helps avoid disagreements and disputes at a later point. We recognise there may be exceptional cases where local authorities, and schools and colleges, do not agree on the number of places to be funded. In these cases, the provider local authority should submit a return but must record it as 'not agreed' and include the total number of places that the authority is prepared to fund.

If there is a different (higher or lower) number of places that is preferred by the school or college, local authorities should use the 'notes' section to set out that different number of places for which the provider is seeking funding. [Section 5: how DfE determine the published outcomes](#) explains how we determine the outcomes of the place change notification process and reflect them in the published information.

We will issue the place change notification process outcomes in February 2026. There will be a 2-week window for local authorities, schools and colleges to query outcomes following their publication. This also provides an opportunity for local authorities and their schools and colleges to agree and submit revised place numbers where plans have changed or become firmer.

### **3.3 Schools and colleges in scope of the place change notification process**

The following schools and colleges are funded from a local authority's dedicated schools grant (DSG), via us, and are, therefore, within scope of the 2026 to 2027 place change notification process:

- mainstream primary and secondary academies with SEN units, resourced provision or sixth forms
- mainstream free schools with SEN units, resourced provision or sixth forms
- free schools - studio schools
- free schools - university technical colleges (UTCs)
- special academies

- special free schools from their second academic year (they are funded in line with their financial plan for their first academic year)
- AP academies
- further education (FE) colleges
- independent learning providers (ILPs)

The process should be used to notify us of planned changes to the number of funded high needs places, hospital education places and changes to the hospital education per-place funding amount at the above schools and colleges. In addition, this process should be used to notify us of 2026 to 2027 place numbers for:

- special post-16 institutions (SPIs) that meet the initial eligibility criteria for receiving place funding directly from us in 2026 to 2027, as set out in [section 6 on the SPI due diligence process](#) and we do not currently fund in 2025 to 2026. They will normally be SPIs that already receive funding from the commissioning local authority, but may include new SPIs.
- maintained primary and secondary schools with SEN units, resourced provision or sixth forms, maintained special schools and pupil referral units (PRUs) that convert to academy status on, or by, 1 January 2026. Please refer to section 6.2 of the [2025 to 2026 high needs funding operational guide](#) for further advice on changing place numbers at converting schools.
- post-16 place numbers at academies, or pre-16 place numbers for SEN units or resourced provision at mainstream academies being funded as part of the place change process for the first time must have the appropriate deed of variation in place, see the [deed of variation section](#) for information. Where an SEN unit or resourced provision at an existing mainstream school is proposed to open partway through the academic year 2026 to 2027, it should be noted that places would be allocated for a full academic year and the £10,000 per place amount is not prorated. Local authorities may want to pro rata the number of places to reflect the SEN unit or resourced provision opening date

### **3.4 Schools and colleges out of scope of the place change notification process**

The following are outside the scope of this process:

- maintained primary and secondary schools, maintained special schools and

## PRUs:

- changes to pre-16 and post-16 place numbers in maintained schools are funded directly by the maintaining local authority and do not need to be notified to us through this process, but must be included in their section 251 budget return for 2026 to 2027 academic year
- when a local authority maintained school converts to an academy, the local authority must notify the DfE project lead of the current place numbers before converting
- AP free schools – we will contact AP free schools in November 2025 for information to determine their place funding allocations for the 2026 to 2027 academic year
- non-maintained special schools (NMSSs), SPIs (except for the SPIs seeking place funding from us for the first time in the 2026 to 2027 academic year) and a small group of FE colleges and ILPs – these schools and colleges are funded directly using the school census and individualised learner record (ILR) data respectively
- where there is an age range change at academies, pre-16 place numbers for SEN units or resourced provision at mainstream academies, and we have not received an appropriate signed deed of variation by 9 April 2026, in such cases a local arrangement should be made
- maintained primary and secondary schools with special units, resourced provision or sixth forms, maintained special schools and PRUs that convert to academy status after 1 January 2026. Please refer to the [2025 to 2026 high needs funding operational guide](#) for further advice on changing place numbers at converting schools
- FE colleges and ILPs that will not receive element 1 funding from DfE in the 2026 to 2027 academic year

Although local authorities do not need to return place numbers to us for these schools and colleges, they should consider:

- the entirety of the high needs provision available across both mainstream and specialist schools and colleges
- how that provision is currently meeting the needs of children and young people
- what changes are necessary to meet their needs in future

This should be an important feature of local authorities' strategic planning processes and discussions with all schools and colleges offering special provision for their

young people.

## 4. How to determine the number of funded places

As in 2025 to 2026, places funded should broadly reflect both local authorities' recent commissioning activity and strategic planning, to secure suitable special educational needs and disabilities (SEND) provision and AP in line with their statutory responsibilities. In determining the number of funded places, local authorities should consider all of the schools and colleges in their area that are funded based on the number of places; and must take account, not only of their own commissioning plans and decisions, but also those of other local authorities. In the case of AP, they should also consider local schools' commissioning activity and plans.

Collaborative relationships and early dialogue between local authorities, and schools and colleges play an important part in the preparations for academic year 2026 to 2027. To agree appropriate allocations of high needs and hospital education place funding to schools and colleges:

- provider local authorities should discuss both current numbers of places being taken up, and the number of places required in future, with their schools and colleges
- schools and colleges should discuss with their provider local authority where they believe they are not being funded for the correct number of currently commissioned places or where the number of commissioned places is likely to change
- local authorities commissioning places for which they are not the provider local authority should engage with the school or college so that they are aware of any change in the number of places to be commissioned. Where there is likely to be a significant change to the number of places they commission, local authorities commissioning the places should also contact the provider local authority to ensure this is reflected in the number of places to be funded

The funded places should include the total number of places required to meet the needs of all local authorities, not just those of the provider local authority. This is important as the import/export adjustment update to the DSG should compensate local authorities for those pupils and students with high needs who are resident in

one local authority area and attend a school or college in other areas. Read the 'how local authority high needs allocations are calculated' section of the [high needs funding arrangements for 2025 to 2026](#) for more information on the import/export adjustment.

It is important that local authorities, and schools and colleges, work together to agree and submit place numbers that reflect the needs of all local authorities, ensuring that place numbers submitted are as accurate as they can be from the start of the academic year. This ensures an allocation is appropriate and reduces the number of pupil or student placements in excess of the funded place numbers, which are likely to incur extra costs for the local authority, or the risk of funded places remaining unoccupied throughout the year. Read the 'high needs place funding' section in the [high needs operational guide 2025 to 2026](#) for more information. Section 6.3 'where pupil or student numbers differ from funded places' also gives advice on funding arrangements in cases where local authorities commission additional placements in-year, significantly exceeding the place numbers funded for that year.

Local authorities fund increases in place numbers from their high needs budgets, either directly in the case of maintained schools, or through DSG deductions in the case of academies and colleges. Changes to the 2026 to 2027 high needs place numbers will not change a local authority's overall allocation of high needs funding, before the deductions are made.

## **5. How DfE determine the published outcomes**

We will publish the outcomes of the place change notification process in February 2026. If a school or college does not appear on the published outcomes, this is because it was not entered on the local authority's workbook. In this instance, the academic year 2025 to 2026 place numbers will be used for the 2026 to 2027 allocation of place funding. The local authority must record in the workbook the number of places it is prepared to fund through deductions to its DSG, indicating whether the number has been agreed or not agreed by the school or college. The outcomes are based on the local authority returns in line with the principles set out below.

Local authorities, schools and colleges need to check these outcomes to ensure the place numbers are correct.

## 5.1 Changes recorded as agreed with the school or college

The changes marked as agreed will be reflected in the published outcomes and used for the 2026 to 2027 academic year place funding, subject to any changes resulting from the [enquiry window](#).

Where there is an agreed age range change at an academy, or a new approved SEN unit or resourced provision at a mainstream academy, not funded in 2025 to 2026, we will check that the academy's funding agreement allows for the change. If the funding agreement does not allow for the change a deed of variation will be required. Please refer to section 3.1 for further guidance on [changes requiring a deed of variation](#).

Place numbers at SPIs will be recorded in the published outcomes as agreed but will be subject to the [due diligence process](#) described in section 6.

## 5.2 Changes recorded as not agreed with the school or college

Where place changes are marked as 'not agreed', the local authority's place change notification should include the total number of places that the authority is prepared to fund. If there is a different (higher or lower) number of places that is preferred by the school or college, local authorities should use the 'notes' section to set out that different number of places for which the provider is seeking funding.

Local authorities, schools and colleges should keep discussing place numbers. If they reach agreement after 5 December 2025, and the change is included in the local authority's workbook, they can still notify us during the enquiry window.

### 5.2.1 Mainstream academies, free schools and AP academies

If a local authority requests an increase in funded places for academic year 2026 to 2027 at a mainstream academy, free school or AP academy, and the school does not agree, the increase will be included in the outcomes published in February 2026.

If a local authority requests a reduction in funded places for academic year 2026 to

2027 at a mainstream academy, free school or AP academy, and the school does not agree, the 2025 to 2026 academic year place numbers will be included in the outcomes published in February 2026.

**5.2.2 Special academies, special free schools, 16 to 19 academies, FE colleges and ILPs**

Where place numbers are marked as ‘not agreed’ for these schools and colleges and the local authority requests more funded places for academic year 2026 to 2027, the increase will be included in the outcomes published in February 2026.

Where the local authority requests fewer funded places for academic year 2026 to 2027, we will only consider requests where the change is either:

- at least 10% of the total 2025 to 2026 academic year places for a provider with more than 50 high needs places or
- at least 5 places for a provider with less than 50 high needs places in the 2025 to 2026 academic year

For requests that do not meet the above thresholds, the 2025 to 2026 place numbers will be included in the outcomes published in February 2026 (see provider C below).

For requests that exceed the above thresholds, we will determine the 2026 to 2027 place number included in the outcomes published in February 2026, by using 2024 to 2025 ILR R14 (for FE colleges, ILPs and 16 to 19 academies and free schools returning ILR data) and the January 2025 school census data (for special academies and free schools), and adopt the following principles:

- where the request is to reduce 2025 to 2026 academic year places and the ILR or school census data is below the 2025 to 2026 academic year places, we will change the 2026 to 2027 place numbers to the higher of the ILR/census data or the local authority request, in the outcomes published in February 2026 (see provider A below)
- where the request is to reduce 2025 to 2026 academic year places and the ILR or school census data is above the 2025 to 2026 academic year places, we will not make a change, and the 2025 to 2026 place numbers will be included in the outcomes published in February 2026 (see provider B below)

Examples of how this will work for these schools and colleges are shown below:

Action	Provider	2025	Local	Percent	ILR/census	DfE	E
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		to 2026 high needs places	authority notified	change notified	data	decision	l c
Decrease to the 2025 to 2026 places	A	93	65	-30%	67	67	M a s r t r p l c c h r v t is
Decrease to the 2025 to 2026 places	B	50	44	-12%	51	50	M s c t r p c h l t r 2 2 r p
Decrease to the 2025 to 2026	C	40	36	-10%	36	40	M c 1 f

places –  
below the  
threshold

f  
v  
k  
ε  
t  
C  
r  
ε

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## 6. New DfE funded SPIs

Local authorities should submit details of any SPIs that they propose we fund directly for the first time in the 2026 to 2027 academic year. The local authority in which the SPI is located is responsible for including these in their place change notification workbook. The request must include the total number of student places for which the SPI is to be funded and must take account, not only their own commissioning decisions, but also the commissioning decisions of other local authorities.

To be eligible to be considered for DfE funding, these SPIs must:

- have at least 10 student places identified for the 2026 to 2027 academic year
- have been actively trading for a minimum of 3 months
- be able to supply management accounts for that period

Local authorities may also include SPIs which have been unsuccessful in the due diligence process (see below) in previous years, if they want them to be considered for DfE funding in the 2026 to 2027 academic year.

All eligible SPIs included in the workbook will be subject to a due diligence process to determine their DfE funding eligibility.

Following the place change notification process, we will contact eligible SPIs to begin the due diligence process. If successful, these will be included in the July 2026 update to the high needs published places. Further information on the process and the requirements SPIs must meet to become eligible for DfE funding will be

published in November 2025. Local authorities can commission and fund the full cost of placements in those SPIs that are not in receipt of funding from us, subject to their own due diligence. Therefore, it is only necessary to include in the workbook details of those SPIs for which the local authority is requesting that we pay place funding directly for the first time.

The costs of SPI places will mainly be met from local authorities' high needs allocations on a lagged basis through the operation of the import/export adjustment.

## 7. Enquiry window

There will be a 2-week window for local authorities, schools and colleges to review the information and raise any enquiries with us following publication of the place change notification process outcomes in February 2026. We will use any not agreed numbers set out in the published outcomes to determine the final allocation of place funding. This will only change if a local authority, school, or college contacts us to confirm a different agreed number or requests a review where the number remains not agreed.

To submit an enquiry about the outcome of the process, a local authority, school or college must contact: [High.Needs@education.gov.uk](mailto:High.Needs@education.gov.uk) within the 2-week enquiry window and include '2026 to 2027 high needs place number: enquiry' in the subject line. If a local authority is requesting a change, the relevant school or college must be copied into the email. If a school or college is requesting a change, the relevant local authority must be copied into the email. Please set out the nature of the enquiry clearly and include any background information that provides further context to enable us to consider it.

Queries received outside of the enquiry window will not normally be considered. An enquiry can be made by a local authority, school or college listed in the published outcomes. This is also an opportunity for local authorities who commission places at schools and colleges outside their local authority area to ensure the place numbers accurately reflect their needs as well as those of the provider local authority. If an enquiry is raised in relation to a commissioning position that has not been agreed, we would expect there to be continuing dialogue between the relevant local authorities and school or college to resolve the issue.

## **7.1 Changes included in the local authority workbook and published outcomes**

We will only consider a request to review place change notification process outcomes for schools and colleges listed on the published outcomes in February 2026, where either:

- there is clear evidence of agreement on the 2026 to 2027 place number between the local authority and the school or college after a previous position that was not agreed, or
- the impact on place numbers is significant; this is a change of either:
  - at least 10% of the total academic year 2025 to 2026 places for a provider with more than 50 high needs places or
  - at least 5 places for a provider with less than 50 high needs places in the 2025 to 2026 academic year

## **7.2 Changes not included in the local authority workbook and published outcomes**

We will only consider a request to review the place numbers where the change relates to the closure of a SEN unit or resourced provision, or the requested change relates to an agreed reduction in the 2025 to 2026 academic year place number.

If the local authority and school or college agree to a significant increase in the place number but that change was not included on your workbook and therefore the outcomes of the process published in February 2026, an agreement should be made locally for those places to be funded in the 2026 to 2027 academic year. The additional places should be funded directly by the provider local authority (not the local authority commissioning the place, if different) at the start of the academic year:

- at a unit value of £10,000 per place at mainstream academies with SEN units or resourced provision (unoccupied places), special academies and free schools
- at a unit value of £6,000 per place at mainstream academies with SEN units or resourced provision (occupied places), FE colleges and ILPs (not centrally

funded)

## **7.3 Changes that remain not agreed after the enquiry window**

If a request submitted in the enquiry window remains not agreed when the enquiry window closes, we may issue a provisional allocation to the provider.

Until an agreement is reached:

- the provider may receive a provisional allocation based on a lower number of places, and
- the local authority's deductions may be based on a higher number.

For special academies, free schools and colleges, if there's still no agreement, we may use confirmed commissioned placements to decide place numbers. In these circumstances, we'll ask for evidence from the school or college and relevant commissioning local authorities before determining the number of places to be funded.

We may seek further information and consider all pupil or student number and other data available, when determining an outcome. The 2025 to 2026 academic year place numbers may be used, unless there is evidence that another number would be more appropriate.

# **8. Timeline: important dates and actions**

## **5 November 2025**

**DfE:**

- launches the process and publishes guidance
- publishes the January 2025 school census data for special academies and free schools (we issued 2024 to 2025 ILR R06 data for colleges to local authorities with the import/export adjustment for the 2025 to 2026 financial year in June

2025)

- publishes the 2025 to 2026 high needs place allocations to schools and colleges (opened as of 1 October 2025)

**Local authorities:**

- continue discussions with schools and colleges about the 2026 to 2027 place numbers, taking into account forecasts and plans for increases and decreases
- engage with other local authorities where they commission a number of places at a school or college in their area, to ensure the total number of places reflects this

**Schools and colleges:**

- continue discussions with local authorities about commissioning high needs places for 2026 to 2027
- consult with their provider local authority to agree the total 2026 to 2027 funded places, including places commissioned by other local authorities

## 5 December 2025

**Local authorities:**

- deadline to submit 2026 to 2027 high needs place number changes

**Schools:**

- submit signed deed of variation to the department for changes in the age range at academies, or pre-16 place numbers for SEN units or resourced provision at mainstream academies being funded as part of the place change process for the first time, in order for the change to be reflected in the allocation to be sent by end of March 2026

## December 2025

**DfE:**

- completes the initial validation of returns (we may request a resubmission)
- publishes allocations for the 2026 to 2027 high needs funding block of the DSG for each local authority (calculated using the high needs national funding formula)

**Local authorities:**

- respond to our requests to resubmit the workbook

## February 2026

### **DfE:**

- publishes the outcomes of the place change notification process
- opens the 2-week enquiry window for issues relating to the published outcomes
- publishes the 2024 to 2025 post-16 ILR R14 data

### **Local authorities:**

- check the published outcomes are correct

### **Schools and colleges:**

- check the published outcomes are correct

## 27 February 2026

### **Local authorities:**

- the 2-week enquiry window closes for issues relating to the published outcomes

### **Schools and colleges:**

- the 2-week enquiry window closes for issues relating to the published outcomes

## March 2026

### **DfE:**

- issues the 2026 to 2027 high needs allocations to FE colleges, free schools, academies, NMSSs, SPIs (funded by us in academic year 2025 to 2026) and ILPs, including those with changes requiring a deed of variation in place by 5 December 2025

### **Schools and colleges:**

- check the 2026 to 2027 allocations are correct, inclusive of high needs place numbers (we may not change place numbers if not previously notified through the

place change notification process)

## April 2026

### DfE:

- updates the 2026 to 2027 DSG to reflect the outcome of the 2026 to 2027 place change notification process and high needs place deductions (DSG allocations are updated termly for in-year academy conversions)
- publishes the 2026 to 2027 high needs place numbers at provider level

## 9 April 2026

### Schools:

- submit signed and sealed deed of variation to the department for a change in age range at academies, or pre-16 place numbers for SEN units or resourced provision at mainstream academies being funded as part of the place change process for the first time, so that the change can be reflected in revised allocations to be sent by the end of August 2026

## May to August 2026

### DfE:

- issues allocations to new SPIs being funded for high needs places in the academic year 2026 to 2027 for the first time. Allocations will be issued once SPIs have passed the due diligence process and relevant set up actions have been completed. Details of the actions required will be sent to each institution directly
- issues revised 2026 to 2027 allocations for schools with changes requiring a deed of variation to be signed and received by DfE by 9 April 2026

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