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Guidance

# Schools block funding formulae 2026 to 2027

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## Applies to England

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## Summary

This document provides a summary of the local funding formulae submitted by each local authority to the Department for Education (DfE) in January 2026. The formulae specify how each local authority has allocated their dedicated schools grant (DSG) schools block funding for 2026 to 2027.

There is an accompanying data file. You can find details about this in the 'information about the data' section of this document. Small details of the individual funding formulae presented here may change because of late amendments.

We also published a summary of [schools block funding formulae 2025 to 2026](#).

## Background

This year was the ninth year of the national funding formula (NFF). Read the [schools block national funding formula 2026 to 2027 technical note](#) for detailed information about the NFF.

For 2026 to 2027, each local authority's schools block DSG allocation was calculated based on the notional NFF allocations for schools in their area. Local authorities then set their own funding formula to distribute their schools block allocation.

This document provides an overview of the 2026 to 2027 formula factor values chosen by local authorities as of 5 March 2026. For 2026 to 2027, schools are funded using 14 mandatory factors.

The schools budget support grant (SBSG) and the National Insurance contributions (NICs) grant were incorporated into core budget allocations for 2026 to 2027, having previously been allocated to schools as separate grants. This meant that funding was rolled into the schools NFF for 2026 to 2027, leading to an increase in unit values for the factors included in the report.

## Main points

Overall, the data reflects further progress towards the NFF in its ninth year. When allowing for the area cost adjustment (ACA)<sup>[footnote 1]</sup> it shows that, of 152<sup>[footnote 2]</sup> local authorities in England, 132 have set all of their factor values in their local formulae within 2.5% of NFF values<sup>[footnote 3]</sup>. This includes 5 that are doing so for

the first time. All local authorities were compliant with the tightening requirements<sup>[footnote 4]</sup> that were set for 2026 to 2027 on each of the mandatory factors.

20 local authorities are not mirroring the NFF, meaning that not all of their factors are within 2.5% of the NFF factor values. You can find details of the local authorities that are not mirroring the NFF in appendix A of this document.

There are 126 local authorities that have set their minimum funding guarantee (MFG) threshold as 0%. This is the same as the NFF funding floor.

The data also reflects that 149 local authorities have delivered the minimum per-pupil funding levels of £5,115 per pupil for primary schools, and £6,640 per pupil for secondary schools. The exceptions were North Tyneside, York and Kent, which gained approval to set a lower value in the context of their safety-valve agreement.

## Commentary

This document looks at each of the principal formula factors in turn to see how they compare to the values in the NFF, as set out in the [schools block national funding formula 2026 to 2027: technical note](#).

## Pupil-led factors

Each local authority is required to use 5 factors based on their pupil characteristics, as recorded in their October 2025 census return. The local authority allocates a rate of funding for each eligible pupil.

Read the [schools operational guide: 2026 to 2027](#) for further information on how eligible pupils are identified.

## Basic per-pupil funding

Local authorities were allowed to choose different basic entitlement rates for primary pupils, key stage 3 pupils and key stage 4 pupils.

The majority (148) of local authorities have selected a primary basic entitlement that is within 2.5% of the NFF rate of £4,064. This compares to 145 in 2025 to 2026.

150 local authorities with key stage 3 basic entitlement and 149 with key stage 4 basic entitlement are within 2.5% of the NFF rates of £5,686 and £6,410. This compares to 145 for key stage 3 and 147 for key stage 4 in 2025 to 2026.

For basic entitlement, 147 local authorities are within 2.5% of the NFF for all 3 year groups, compared to 143 in 2025 to 2026.

Overall, the proportion of funding being allocated through the basic entitlement is 73.5%, compared to 74.1% in the NFF and 73.6% in the 2025 to 2026 local formulae.

## Deprivation

Deprivation is made up of 3 elements:

- children eligible for free school meals
- children eligible for free school meals in any of the last 6 years (referred to as 'free school meals ever 6')
- income deprivation affecting children index (IDACI) data

In 2026 to 2027 the proportion of funding being allocated through deprivation is 11.2%, compared to 11% in the NFF and 10.7% in the 2025 to 2026 local formulae.

### Free school meals

Local authorities were allowed to set different rates for primary and secondary school free school meals. The NFF used a single rate of £505 for both phases.

144 local authorities with primary free school meals and 147 local authorities with secondary free school meals selected amounts that are within 2.5% of the NFF rate.

For free school meals, 144 local authorities are within 2.5% of the NFF for both primary and secondary phases, compared to 140 in 2025 to 2026.

In 2026 to 2027, the proportion of funding being allocated through free school meals is 2.1%, compared to 2% in the NFF and 2% in the 2025 to 2026 local formulae.

## Free school meals 'ever 6'

For primary free school meals ever 6, 145 local authorities selected amounts that are within 2.5% of the NFF rate of £1,210. For secondary free school meals ever 6, 147 local authorities selected amounts that are within 2.5% of the NFF rate of £1,725. Across both phases, 144 local authorities selected amounts within 2.5% of those used in the NFF, compared to 141 in 2025 to 2026.

In 2026 to 2027, the proportion of funding being allocated through the free school meals ever 6 factor is 6.1%, compared to 5.9% in the NFF. The proportion of funding allocated through free school meals ever 6 in the 2025 to 2026 local formulae was 5.5%.

## Income deprivation affecting children index (IDACI)

IDACI ranks are taken from the English indices of deprivation (IoD) for 2019 published by the Ministry of Housing, Communities and Local Government. It is a measure of income deprivation and identifies the proportion of children in out-of-work households or on low incomes.

Pupils are assigned to IDACI bands based on the rank of the lower super output area that their home postcode falls within. Band A consists of pupils living in the most deprived areas.

The table below shows the number of local authorities within 2.5% of the NFF rate for each of the 5 bands.

IDACI band	NFF primary rate	Local authorities within 2.5%	NFF secondary rate	Local authorities within 2.5%
A	£700	144	£970	142
B	£530	145	£760	144
C	£500	145	£710	143
D	£455	144	£650	143
E	£290	144	£460	145
F	£240	144	£345	145

A total of 141 local authorities have selected a value that is within 2.5% of the

corresponding NFF value for all 12 primary and secondary bands, compared to 137 in 2025 to 2026.

In 2026 to 2027, the proportion of funding being allocated through IDACI is 3.1%, compared to 3% distributed through the factor in the NFF and 3.2% in the 2025 to 2026 local formulae.

## **Low prior attainment**

For primary lower prior attainment, 144 local authorities have selected a value within 2.5% of the NFF value of £1,200. For secondary lower prior attainment, 145 have selected a value within 2.5% of the NFF value of £1,825. There are 144 local authorities within 2.5% of the values used in the NFF for both primary and secondary lower prior attainment, compared to 141 in 2025 to 2026.

Across all local authorities, the percentage of funding allocated through the factor in 2026 to 2027 is 5.8%, the same proportion as in the NFF. In the 2025 to 2026 local formulae, the percentage of funding allocated through the factor was 5.9%.

## **English as an additional language (EAL)**

EAL is the number of pupils with English as an additional language that entered the compulsory school system in the last 3 years.

For primary EAL, 146 local authorities are allocating an amount within 2.5% of the value of £610 used in the NFF. For secondary EAL, 144 are allocating an amount within 2.5% of the value of £1,630 used in the NFF. There are 143 local authorities within 2.5% of the values used in the NFF for both primary and secondary EAL, compared to 139 in 2025 to 2026.

Across all local authorities, 1.1% of funding was allocated through this factor, the same proportion as in the NFF and the 2025 to 2026 local formulae.

## **Mobility**

The indicator for this factor is the number of pupils with a non-typical<sup>[footnote 5]</sup> entry date in the last 3 years. Funding is only allocated for the number of pupils exceeding 6%. For example, if a school has 10% mobile pupils, funding is applied to 4%.

For primary mobility, 143 local authorities have selected a value within 2.5% of the NFF values of £985. For secondary mobility, 144 local authorities have selected a value within 2.5% of the NFF value of £1,415. There are 143 local authorities within 2.5% of the values used in the NFF for both primary and secondary mobility, compared to 140 in the 2025 to 2026 local formulae.

Across all local authorities 0.2% of schools block funding is being allocated through this factor, compared to 0.2% in the NFF. In the 2025 to 2026 local formulae, 0.2% of funding was allocated through this factor.

## Minimum per-pupil funding levels (MPPL)

The NFF provides local authorities with a guaranteed minimum per-pupil funding of:

- £5,115 for primary pupils
- £6,388 for key stage 3 pupils
- £7,018 for key stage 4 pupils

This amounts to £6,640 for secondary pupils in schools with pupils in all 5 secondary year groups.

149 out of 152 local authorities used the same factor values for the MPPL as the NFF. The 3 that used lower levels gained approval to set a lower value in the context of their safety-valve agreement. These were:

- North Tyneside (£5,089 for primary, £6,356 for key stage 3 and £6,983 for key stage 4)
- York (£5,083 for primary, £6,356 for key stage 3 and £6,986 for key stage 4)
- Kent (£5,069 for primary, £6,331 for key stage 3 and £6,955 for key stage 4)

Although every local authority is required to use the factor, only 118 actually allocated funding through it. This is because all schools in the other 34 local authorities were already receiving more than the minimum level through the other funding factors.

Overall, 0.2% of funding is allocated through the MPPL factor – the same as in the NFF. The proportion of funding in the 2025 to 2026 local formulae was 0.4%.

## Total funding through the pupil-led factors

The pupil-led factors which local authorities must use to allocate part of their schools block funding are:

- basic per-pupil entitlement
- deprivation
- prior attainment
- EAL
- mobility
- MPPL

**Figure 1: percentage of funding allocated through pupil-led factors**

Per-pupil amounts	2026 to 2027	2025 to 2026
80% to 82%	0	0
82% to 84%	0	0
84% to 86%	2	2
86% to 88%	6	7
88% to 90%	18	18
90% to 92%	40	45
92% to 94%	66	62
94% to 96%	20	18
96% to 98%	0	0
98% to 100%	0	0

Across all local authorities, a total of 91.9% of funding is being allocated through the pupil-led factors (including MPPL). This compares to 92.4% in the NFF and is the same as in the 2025 to 2026 local formulae.

## School-level factors

Local authorities are required to use several factors which are allocated dependent on the characteristics of each school.

Read the [schools operational guide: 2026 to 2027](#) for further information on eligibility for these factors.

## Lump sum

Local authorities must allocate a lump sum of the same amount to all schools of the same phase. Separate lump sums can be specified for primary schools and secondary schools. All-through schools receive the lump sum specified for secondary schools. Middle schools receive a weighted combination of the 2, based on the number of year groups of each phase present at the school.

Although local authorities have the flexibility to select different amounts for the primary and secondary lump sum, 146 have selected the same amount for both phases. This is the approach used in the NFF.

There are 144 local authorities that have selected a value within 2.5% of the NFF for the lump sum values. 146 have selected a primary lump sum value within 2.5% and 144 have selected a secondary lump sum value within 2.5% of the NFF value of £152,700. This compares to 140 local authorities in 2025 to 2026.

Overall, local authorities are allocating 6.2% of their schools block funding through the lump sum factor this year – the same as in the 2025 to 2026 local formulae. This compares to 6.4% in the NFF.

These figures do not include the additional lump sum payments for schools that amalgamated in 2025 to 2026 (recorded in exceptional circumstance 1 of the data file). The additional lump sum payments accounted for significantly less than 0.1% of schools block funding.

# Sparsity

Whether a school is deemed to be sparse depends on 2 considerations:

- its sparsity distance
- the average number of pupils per year group

A school's sparsity distance is derived from those pupils for whom it is their closest eligible school, regardless of whether they actually attend it. For all those pupils, the average distance by road to their second nearest school is calculated.

Local authorities can choose any of 3 different calculations for allocating funding to eligible schools. These are:

- a fixed amount
- a 'tapered' amount (full funding for year groups that are 50% or more of the maximum size)
- a 'partial taper' used in the NFF (full funding for year groups that are less than half of the maximum size)

149 local authorities used the NFF partial taper. Of the remaining 3 local authorities, 2 used the fixed lump sum and one used the full taper.

The calculation also includes an optional distance taper. This entitles those schools up to 20% below the distance threshold to a reduced sparsity lump sum if they also meet the pupil number threshold. This taper was used by 151 local authorities in 2026 to 2027 compared to 150 in 2025 to 2026.

Read the [schools operational guide: 2026 to 2027](#) for full details of the sparsity rules.

Although every local authority must include sparsity funding in their local formulae, not all have schools that are eligible. Of the 78 local authorities that have eligible schools, 75 are using both primary and secondary sparsity lump sums within 2.5% of the NFF values. In 2025 to 2026, 75 of the 79 local authorities with eligible schools were within 2.5% of the NFF. Those authorities without any eligible schools did not allocate any funding through the sparsity factor.

The proportion of schools block funding allocated through the sparsity factor is

0.2%. This is the same as in the NFF and the 2025 to 2026 local formulae.

## **Split sites**

All local authorities were required to use the same formula for allocating split sites funding. For any school which met the eligibility requirements, a lump sum amount was allocated for each additional site and a tapered amount was allocated based on the distance from the main site to each of the additional sites. In the NFF, the amounts were £55,100 for the lump sum and the maximum distance funding was £27,600. All local authorities were required to select a value within 2.5% of these amounts. For the lump sum, 115 local authorities used the exact value. For the distance funding, 115 also used the NFF value.

Although all local authorities were required to use the split sites factor, 31 did not have any eligible schools.

In total, 0.1% of funding was allocated through the split sites factor. This is the same as the NFF and the 2025 to 2026 local formulae.

## **Minimum funding guarantee (MFG)**

The MFG provides a guaranteed per-pupil level of pupil-led funding for schools in the current year compared to the previous year. For 2026 to 2027, local authorities could set a rate between -0.5% and 0%.

All local authorities are required to set an MFG threshold of at least -0.5%. This means that in 2026 to 2027 schools will not see a decrease of more than 0.5% in their per-pupil level of pupil-led funding compared to 2025 to 2026. Overall, 126 local authorities set a threshold of 0%, meaning that none of their schools would see a decrease in their per-pupil pupil-led funding. This was the same approach as for the funding floor in the NFF.

Funding allocated through the MFG protection is £81 million. The figure was £185 million in 2025 to 2026.

# Capping and scaling

Local authorities could cap and scale funding increases. The cap sets a limit at which per-pupil gains in their pupil-led funding are deducted. The scale sets the percentage of the funding above the cap, which is then deducted. A cap of 1% and a scale of 50% would deduct half of all funding above the 1% increase compared to 2025 to 2026. The use of capping and scaling cannot reduce a school's funding below the MFG threshold, and the cap cannot be set below 0%. The use of capping and scaling cannot reduce per-pupil funding below the rates set in the MPPL factor.

There were 39 local authorities that included capping and scaling in their local formulae. This is a decrease on the 45 local authorities that included it in the 2025 to 2026 formulae.

The amount deducted through capping and scaling has increased slightly from £65 million in 2025 to 2026, to £66 million in 2026 to 2027.

## Other formula factors

Information for each local authority on the formula factors not discussed in this document can be found in the accompanying data file. This includes London fringe, rates, private finance initiative (PFI) funding, and exceptional circumstances.

## Primary and secondary funding ratios

Local authorities' 2026 to 2027 schools block funding formulae have been used to calculate the relative differences in per-pupil funding allocated to secondary pupils compared to primary pupils. For instance, a ratio of 1:1.25 indicates that secondary-age pupils in a local authority receive, on average, 25% more funding per head than primary-age pupils.

Apart from the City of London, which has a single maintained primary school (and no secondary pupils), the ratios of secondary to primary per-pupil funding under the 2026 to 2027 formulae are shown in figure 2.

## Figure 2: primary to secondary ratios

Ratio	2026 to 2027	2025 to 2026
Up to 1.15	1	1
1.15 to 1.20	4	3
1.20 to 1.25	14	14
1.25 to 1.30	48	46
1.30 to 1.35	62	60
1.35 to 1.40	19	24
1.40 to 1.45	2	2
1.45 to 1.50	0	0
Above 1.50	1	1

The overall ratio nationally across all local authorities is 1:1.2972. In the 2025 to 2026 formulae, the ratio was 1:1.301.

These ratios have been calculated for each local authority from the information they submitted to DfE as follows:

1. The funding for primary pupils and funding for secondary pupils is split. For the factors with separate primary and secondary indicators (for example, basic entitlement and deprivation), this split is simply the amount of funding allocated through each type of indicator. For the other factors, the amount of funding allocated to each school in the local authority area is split between primary and secondary in proportion to the number of pupils in each phase at the school.
2. These amounts are aggregated to estimate the total funding for primary pupils and the total funding for secondary pupils.
3. These amounts are then divided by the number of primary schools block-funded pupils on roll, and the number of secondary schools block-funded pupils on roll.

4. This gives per-pupil funding amounts for primary and secondary phases, and the ratio of the 2 is taken.

## Notional special educational needs (SEN)

Funding for notional SEN is not a separate formula factor. In their funding formulae for 2025 to 2026, local authorities specify what percentage of funding allocated through each factor contributes to schools' notional SEN budgets.

Figure 3 shows at local authority level how the notional SEN budget in 2026 to 2027 varies as a percentage of the total schools block formula allocation (after the application of MFG, capping and scaling).

The overall percentage of formula allocation which is designated as the notional SEN budget across all local authorities is 12.4%, compared to 12.1% in 2025 to 2026. However, like last year, there is a wide variation across local authorities, although there is a clear reduction in the number below the average.

### Figure 3: percentage of funding allocated to notional SEN

Percentage	2026 to 2027	2025 to 2026
0%	0	0
0% to 5%	0	1
5% to 7.5%	7	7
7.5% to 10%	35	40
10% to 12.5%	46	45
12.5% to 15%	31	24
15% to 17.5%	23	26

17.5% to 20%	6	6
Above 20%	4	3

Figure 4 shows the number of local authorities for which each factor is being used to determine schools' notional SEN budgets. In the 2026 to 2027 formulae, the low prior attainment factor is the most commonly used to contribute to notional SEN with 150 local authorities using it.

Most local authorities are also assigning a percentage of their basic entitlement and deprivation funding to notional SEN. For the formula factors not displayed on the chart (such as PFI), only a few local authorities are using these for notional SEN. Full details on the use of factors to calculate notional SEN in 2026 to 2027 can be found in the accompanying data.

Overall, the pattern of factors used to calculate notional SEN is similar to those used in 2025 to 2026.

## Figure 4: formula factors used to allocate notional SEN

Factor	2026 to 2027	2025 to 2026
Basic entitlement	131	130
Deprivation	145	144
English as an additional language	42	42
Prior attainment	150	150
Mobility	40	39
Lump sum	36	34
Sparsity	8	6
Split sites	4	4
MPPL	18	16

## Growth fund

In addition to the core funding allocated through the NFF, local authorities are also allocated funding based on growth in pupil numbers between years. Subject to the approval of their schools forum, local authorities can retain some of their schools block funding centrally for a growth fund, rather than allocate it to their individual schools. This can only be used to:

- support growth in pre-16 pupil numbers to meet basic need pressures
- support additional classes needed to meet the infant class size regulation
- meet the costs of new schools

Local authorities must use the fund on the same basis for the benefit of both maintained schools and academies in their area. This growth funding is sometimes also referred to as explicit growth funding. Local authorities are required to provide full details of the eligibility criteria for explicit growth funding along with the level of funding applied.

Read the [growth and falling rolls fund guidance: 2026 to 2027](#) for further information about the growth fund eligibility criteria and minimum levels of funding.

Of the 152 local authorities, 144 are operating a growth fund<sup>[footnote 6]</sup> in 2026 to 2027, compared with 132 in 2025 to 2026. The total value of these growth funds is £86.9 million compared with £105.7 million in 2025 to 2026. Growth fund amounts for individual local authorities range from £6,000 to £4.8 million. It is worth noting that local authorities may also be funding implicit growth by adding pupil numbers to individual schools in the authority proforma tool.

## Falling rolls fund

Local authorities were also able to retain funding centrally to support schools currently experiencing falling rolls to prepare for an expected future population

bulge, subject to the approval of their schools forum. Falling rolls funding can only be provided to schools where the local authority school-capacity survey (SCAP) data shows that places will be needed in 2026 to 2027 or either of the 2 subsequent years.

96 local authorities are operating a falling rolls fund in their 2026 to 2027 formulae, with a total value of £14 million. This compares to 29 local authorities allocating £10.7 million in 2025 to 2026. Falling rolls funding for individual local authorities range from £50,000 to £2.1 million.

## **Information about the data**

Alongside this document, we have published a detailed data file showing the 2026 to 2027 funding formula used by each local authority as they were on 5 March 2026.

### **‘Proforma 2026 to 2027’ tab**

This shows the full data for a selected local authority. Go to the cell near the top of the page next to the ‘local authority name’ label, then select a local authority from the dropdown menu.

### **‘Final data 2026 to 2027’ tab**

This gives the proforma data values for each local authority in a large table, using these column headings.

#### **MPPL**

The amounts of the guaranteed MPPL for primary, key stage 3, key stage 4 and secondary pupils.

#### **Basic entitlement**

This section shows the:

- per-pupil funding amounts local authorities have chosen for the primary and secondary indicators in their 2026 to 2027 formulae

- number of pupils in mainstream maintained schools and academies in the local authority as a whole, to which each indicator applies
- total amount of schools block funding allocated to maintained schools and academies through primary, key stage 3 and key stage 4 basic entitlement
- proportion of schools block funding allocated through primary, key stage 3 and key stage 4 basic entitlement
- proportion of funding that contributes towards notional SEN budgets

### **Deprivation, EAL, mobility, prior attainment**

These sections also show the:

- per-pupil amounts chosen
- number of eligible pupils
- total and proportion of funding allocated to schools
- contribution to notional SEN budgets through each of the factors

### **Lump sum**

Lump sum funding is shown in 2 places in the data file:

- in the group of primary and secondary lump sum columns (most funding through the lump sum factor is shown here)
- in the exceptional circumstance section

The column 'exceptional circumstance 1' description will show 'additional lump sum' in all cases. Exceptional circumstances 3 to 7 will vary, but may refer to additional lump sum funding following an amalgamation.

The data in 'exceptional circumstance 1' relates specifically to additional lump sum funding that local authorities are allocating to schools which amalgamated during the 2025 to 2026 financial year. Local authorities must allocate such schools additional lump sum funding, so they receive 85% of the combined lump sums of their predecessors. Local authorities could also apply to continue protection for schools which amalgamated during the 2024 to 2025 financial year. These amounts will be shown in exceptional circumstances 3 to 7 with a suitable description provided by the local authority.

The data is presented in this way because local authorities recorded any additional lump sum funding for previous year amalgamations in a different section of their formula submission. Therefore, the total amount of funding that each local authority is allocating through the lump sum factor is obtained by summing the values in the

'lump sum total' and the relevant exceptional circumstances columns. Similarly, the proportion allocated through the lump sum factor is obtained by summing the values in the 'lump sum proportion' and relevant exceptional circumstances columns.

## **Sparsity**

Sparsity funding is also shown in 2 places in the data file:

- in the group of sparsity columns (most funding through the sparsity factor is shown here)
- in the exceptional circumstance 2 section

The data in the exceptional circumstance 2 section relates specifically to additional sparsity funding which local authorities are allocating to very small, sparse secondary schools.

## **London fringe, split sites, rates, PFI funding, exceptional circumstances**

These sections of the data file show the total funding and proportions of funding allocated to schools through each factor.

## **Schools block**

The 'total funding schools block formula excel MFG funding total (£)' column gives the total amount of money allocated to mainstream maintained schools and academies in 2026 to 2027 under local authorities' basic funding formulae. This section also includes any additional funding allocated through the guaranteed minimum per-pupil level of funding.

## **MFG**

The column 'MFG' is the total funding local authorities are allocating to their schools, over and above the amounts derived through their basic formula, to ensure this condition is met.

The column 'capping factor' shows the point at which any year-on-year increases are scaled back. The column 'scaling factor' indicates the amounts by which schools' increases in per-pupil funding over the level of the cap will be reduced.

The 'total deduction if capping and scaling factors are applied' column shows the total amounts that have been taken off school budgets due to the application of the capping and scaling factors. Any entry of '0' in this column means that either capping and scaling has not been included in the local formula or has not led to any deductions in funding for any schools in the local authority.

## **Totals**

The 'total funding for schools block formula' column shows the total schools block funding allocated to mainstream maintained schools and academies in each local authority under their 2026 to 2027 formulae. This is after additions for MFG funding and deductions from capping and scaling.

The 'total funding for schools block formula (including growth and falling rolls funding)' is the total above plus any:

- funding reserved for growth or falling rolls funding
- adjustments made during 2026 to 2027 to a school's allocation for the year 2025 to 2026

Note that the totals will not exactly match the total DSG schools block funding for 2026 to 2027 that has been allocated to each local authority. There are several reasons for this. The funding formulae specify the funding allocated to individual schools. It excludes local authority level allocations such as the growth fund and falling rolls fund, which are shown in the correspondingly named columns. In addition to this, in some cases, local authorities can request to move funding to the high needs block. The local formulae will reflect any brought forward over and underspends.

### **Other columns in this section**

'% distributed through basic entitlement' shows the proportion of schools block funding being allocated through the basic entitlement factor in each local authority, prior to MFG and capping and scaling.

'% pupil-led funding' shows the proportion of schools block funding being allocated through the pupil-led factors prior to MFG and capping and scaling. For example, basic entitlement, deprivation, EAL, mobility and prior attainment.

The primary and secondary ratios show the local authority's primary to secondary funding ratio. For example, a figure of 1.25 denotes a ratio of 1:1.25, meaning that secondary-age pupils in a local authority receive, on average, 25% more funding per head than primary-age pupils.

## **Appendix A: local authorities not mirroring the NFF**

<b>Local Authority</b>	<b>Factors not yet within 2.5% of the NFF</b>
Camden	Primary and secondary free school meals, primary free school meals ever 6, primary and secondary IDACI, primary and secondary EAL , primary and secondary mobility, primary and secondary low prior attainment, secondary lump sum
Hackney	Primary, key stage 3 and key stage 4 basic entitlement
Kensington and Chelsea	Primary and key stage 3 basic entitlement, primary and secondary free school meals ever 6, primary and secondary IDACI, secondary EAL, primary and secondary mobility, primary and secondary low prior attainment
Southwark	Primary and secondary lump sum
Wandsworth	Primary basic entitlement, primary and secondary free school meals, primary and secondary free school meals ever 6, primary and secondary IDACI, primary and secondary EAL, primary and secondary mobility, primary and secondary low prior attainment
Brent	Secondary EAL
Croydon	Secondary IDACI
Merton	Primary and secondary lump sum
St Helens	Primary and key stage 4 basic entitlement, primary and secondary free school meals, primary and secondary free school meals ever 6, primary and secondary IDACI, primary and secondary EAL, primary and secondary mobility, primary and secondary low prior attainment, primary and secondary lump sum
Manchester	Primary and secondary free school meals ever 6, primary and secondary IDACI, primary and secondary EAL, primary and secondary mobility, primary and secondary low prior attainment, primary and secondary lump sum
Stockport	Primary free school meals, primary free school meals ever 6, primary IDACI, primary mobility, primary low prior attainment
Barnsley	Primary and secondary free school meals

Sheffield	Primary free school meals, primary free school meals ever 6
Kirklees	Secondary IDACI
Bristol	Primary and secondary IDACI, primary and secondary EAL, primary and secondary mobility, primary and secondary low prior attainment
Brighton and Hove	Primary and secondary free school meals, primary and secondary free school meals ever 6, primary and secondary IDACI, secondary EAL, primary and secondary mobility, primary and secondary lump sum
Swindon	Primary and secondary mobility, primary and secondary sparsity
Telford and Wrekin	Primary and secondary sparsity
Hertfordshire	Key stage 4 basic entitlement, primary free school meals, primary and secondary IDACI, primary EAL, primary and secondary low prior attainment, primary and secondary lump sum, primary and secondary sparsity
Surrey	Secondary lump sum

1. The NFF applies an area cost adjustment (ACA) to funding allocated through the individual factors. The local formula does not include an ACA. Instead, local authorities include this adjustment in the value set for each factor. When comparing the factors used by each local authority against the NFF, the ACA adjustment must be taken into account. In the analysis presented in this paper, we have done this by deflating the local formula factor values with their ACA values, before making the comparison with the NFF values. ↩
2. All comparisons to the NFF exclude the Isles of Scilly, so there are 152 local authorities. ↩
3. In 2025 to 2026, 127 were within 2.5% of the NFF values. ↩
4. For any factor where a local authority was not using a value within 2.5% of the value used in the NFF in 2025 to 2026, they were required to move 10% closer to the NFF value. ↩
5. For year groups one to 11, 'typical' means that the first census on which a pupil is

recorded as attending the school (or its predecessors) is the October census. 'Not typical' means the first census a pupil is recorded as attending the school is a January or May census. For the reception year, 'typical' means the first census is either October or January. [↩](#)

6. The figure excludes Oxfordshire, which has entered a nominal amount of funding for the factor. [↩](#)

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