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Guidance

Early years free school meals expansion grant methodology: financial year April 2026 to March 2027

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Applies to England

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1. Introduction

This document sets out the methodology for the early years free school meal (EYFSM) expansion grant.

From September 2026 to the end of the financial year 2026 to 2027, we are distributing funding to local authorities through the EYFSM expansion grant to support eligible early years provision with increased costs to deliver free school meals.

2. Eligibility

2.1 Types of local authorities

Local authorities that fund the government's free early years entitlements are eligible to receive funding through the EYFSM expansion grant. This includes the Isles of Scilly and City of London.

2.2 Types of settings

The EYFSM expansion grant will provide funding to state-funded schools delivering early years provision, where the children attending are registered pupils of the school. This may include maintained schools, academies, free schools or maintained nursery schools. A child will not be regarded as a pupil eligible for free school meals (FSM) merely by attending community provision provided under [section 27 of the Education Act 2002](#).

3. Paying the grant

We will pay the grant to local authorities in November 2026. This payment is separate to the entitlements funding rates announced in December 2025. Local authorities are not expected to amend their local funding formulae.

Local authorities will receive one payment to cover the period between September

4. Funding rates

As with both the early years core entitlements funding and previous early years grants, this grant will be distributed at local authority level.

The EYFSM expansion grant will be distributed based on part time equivalent (PTE) data and the FSM factor as used within the Early Years National Funding Formula (EYNFF). The per PTE for local authorities is the same across all age ranges. The approach to distributing this grant has been designed to best target relative deprivation across schools, and therefore direct funding towards where there could be greater demand for FSM.

For the EYFSM expansion grant we are not distributing funding in the same way as for schools. For mainstream schools, the additional funding will be distributed at a flat per pupil rate in 2026 to 2027, based on the increase in number of eligible pupils between the October 2025 and October 2026 census. The reason we are adopting a different approach for the EYFSM expansion grant is because there is significant variation in the recording of FSM eligibility for early years. Early years settings and local authorities must still accurately record FSM eligibility in early years settings.

The data sources used to calculate the annual base rate are as follows:

Data	Source
3 to 4-year-old (universal and additional hours)	January 2025 schools census
Early learning for 2-year-olds (EL2) (formerly referred to as FRAS)	January 2025 schools census
2-year-old working parent	Autumn 2025 schools census
Under 2s working parent	Autumn 2025 schools census
FSM proportion in state funded nurseries and primaries	DfE: Schools, pupils and their characteristics 2024 to 2025

To calculate the local authority rates per PTE, we have:

1. Calculated FSM weighted PTEs for each local authority by multiplying their PTEs by their FSM factor. The FSM factors used for each local authority are the same as those used within the EYNFF for the 2026 to 2027 financial year. These are based on the measure used for FSM in performance tables.
2. We have then divided the total notional funding available by the total of all local authorities FSM weighted PTEs. This provides an annual base rate per FSM weighted PTE of £281. The base rate used in the calculation of local authority level rates is unrounded but is presented here to the nearest pound.
3. Finally, we multiply this by each local authority's FSM factor to get each local authority's rate per PTE. This produces an average local authority rate of £75 per PTE.

For this grant we have not used the area cost adjustment (ACA) within the calculation. This reflects the fact that the FSM rate paid for schools does not vary by region, and the fact that the ACA is not reflective of relative food costs.

We have published the tables detailing the [EYFSM expansion grant rates](#) for each local authority.

5. Allocations

Local authority allocations will be allocated using PTE data from the January 2026 school census for all age groups. Local authority allocations will be subject to a pro-rating of 25/38ths to reflect that this funding covers the period of September 2026 to March 2027. This proportion is used because the autumn and spring terms comprise 25 weeks compared to a full year's funding covering 38 weeks.

We will pay the EYFSM expansion grant to local authorities in a single payment in November 2026 to cover the 2026 to 2027 financial year. This allocation will not be adjusted.

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