Department for Education

Guidance

# Universal infant free school meal (UIFSM): temporary funding adjustment in 2026 to 2027

Updated 25 June 2026

**Applies to England**

Contents



As free school meal (FSM) eligibility expands, a number of infants will switch from being funded for universal infant free school meal (UIFSM) to being funded for expanded FSM. As a result, the number of infants funded through UIFSM will decrease.

No infants will lose their entitlement to a free meal. They will be able to access provision through either UIFSM or benefits-based FSM.

Temporary revisions to the allocation of the UIFSM grant will be made to reflect the fact that infants currently receiving UIFSM will become eligible for the new FSM entitlement and receive funding in respect of the new entitlement instead.

The provisional payment for the UIFSM grant in 2026 to 2027 will be adjusted downwards by 20%, before final reconciliation is made in June 2027. This is based on the Department for Education’s (DfE) forecast of how many more children will become eligible for FSM. This may not exactly match every school’s situation. However, these examples show how the funding will adjust, so that overall, your school still receives the right amount of funding.

To follow are some illustrations of how the 20% UIFSM adjustment will work in practice. These use the example of a primary school with 80 infants in reception to year 2, of which 20 are eligible for FSM.

Infants recorded as being eligible for FSM will receive funding for FSM and will not attract additional UIFSM funding.

| Letter | Description | Example 1 – 20% more UIFSM infants become eligible for new FSM entitlement | Example 2 – 30% more UIFSM infants become eligible for new FSM entitlement | Example 3 – 10% more UIFSM infants become eligible for new FSM entitlement |
|---|---|---|---|---|
| A | Number of infants | 80 | 80 | 80 |
| B | Number of infants taking up UIFSM | 60 | 60 | 60 |
| C | Number of infants currently eligible for FSM (25% FSM rate) | 20 | 20 | 20 |
| D | Based on the example, how many additional infants would become eligible for the new FSM entitlement? | 12 (60 x 0.2) | 18 (60 x 0.3) | 6 (60 x 0.1) |
| E | Revised number of infants | 48 | 42 | 54 |

| | | | | |
|---|---|---|---|---|
| | taking UIFSM (B minus D) | | | |
| F | Number of infants DfE would allocate UIFSM funding for in the provisional payment (based on DfE forecast of an additional 20% of current UIFSM infants becoming eligible for new FSM entitlement) | 48 | 48 | 48 |
| G | Difference  between how many infants would attract UIFSM funding and how many infants are expected to take up the offer of a UIFSM (F minus E) | 0 | +6 | -6 |
| H | *Funding shortfall or surplus for June 2026 provisional allocations = difference in number of pupils over or under funded x £2.66 meal rate x 190 days and by seven-twelfths (September 2026 to March 2027 provisional allocation period) | £0 | £1,769 surplus | -£1,769 shortfall |
| I | June 2027 UIFSM correction to final allocation (based on actual UIFSM take up of meals recorded in October 2026 and January 2027 censuses) | £0 | Allocation will be corrected downwards by £1,769 | Allocation will corrected upwards by £1,769 |

# Notes

1. As per the standard process, final UIFSM payments for the September 2026 to March 2027 period will be reconciled in June 2027, with adjustments made as needed to ensure each school receives the correct amount overall.
2. Schools will receive funding for infant pupils becoming newly eligible under the

new FSM entitlement through the FSM expansion grant in February and March 2027. Under the methodology, we will measure the school-level increase in FSM eligibility from the October 2025 census to the October 2026 census.

3. The UIFSM provisional allocation is based on infant take-up of meals in the previous academic year. It is calculated by taking the total number of eligible meals taken in 2025 to 2026, multiplied by £2.66 x 190 days and by seven-twelfths (this relates to the period September 2026 to March 2027).

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