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Guidance

Apply to provide upfront SEND funding to mainstream schools

How local authorities apply to provide upfront additional special educational needs and disabilities (SEND) funding to mainstream schools.

From:

[Department for Education](#)

Published:

10 July 2026



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Applies to England

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Introduction

This guidance explains how local authorities apply for approval for the 2027 to 2028 financial year to pass more of their high needs funding directly into the core budgets of mainstream schools.

Participating local authorities must consult their local schools forum and be approved by the Department for Education (DfE) to fund an increase to the £6,000 additional support cost threshold, below which schools are expected to meet the additional costs of pupils with special educational needs (SEN) from its budget share.

Approved local authorities will then transfer funding from their high needs budget to their schools budget to compensate schools for the change in threshold value. This arrangement provides schools with greater flexibility over funding to intervene early and support children's needs at cohort level.

Any part of this guidance may be amended following the consultation on [Upfront funding for mainstream schools: creating a 'local SEND inclusion formula'](#).

The guidance has been published in advance

of the consultation response to allow local authorities time to complete the application process for the 2027 to 2028 financial year. Parts of the process involve early discussion, which will start before the consultation response is published.

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Who this guidance is for

This guidance is for local authorities considering applying to DfE to transfer additional funding to mainstream schools through funding an increase to the £6,000 additional support cost threshold for schools for the 2027 to 2028 financial year.

Overview of the application process

The process includes:

- early engagement with DfE
- consultation with your schools forum
- formal approval by the Secretary of State for Education

To apply, you must complete the following steps:

Step 1: expression of interest

By 18 September 2026, local authorities that intend to apply must email DfE at mainstreamsendfunding.consultation@education.gov.uk to register an expression of interest. The email should include the:

- name of the local authority

- contact details of a named officer

DfE will then contact you.

Step 2: discussion and development of your proposal

Due to limited time before the 2027 to 2028 financial year, DfE will work directly with local authorities in August and September 2026 to discuss proposals.

You should discuss a provisional proposal with DfE before consulting your schools forum.

Your provisional proposal must include approaches to:

The proposed new threshold amount

- how much higher than the existing £6,000 threshold your proposed new threshold will be
- why you have chosen this level (this may include supporting analysis and should consider the risk of a significant increase, thereby overfunding some children's needs)
- where relevant, this may include how your overall approach supports the delivery of your local SEND reform plan

The amount of funding to be transferred

- an overall funding amount that will be transferred from the high needs budget to the schools budget in 2027 to 2028
- must be proportionate to the increased responsibilities of schools to meet additional SEND support costs under a proposed new threshold (some of the existing funding may need to be retained in the high needs budget and redistributed to ensure a smooth transition)

How the funding will be distributed to mainstream schools

Funding must be distributed on top of the local school funding formula using a new factor called the 'local SEND inclusion factor'.

In determining your local SEND inclusion factor, we expect:

- you to set out the exact factors used to determine the distribution of funding
- that the funding factors would include elements already used in the local funding formula (for example, pupil numbers)

Local authorities should consider if it is necessary to provide discretionary, targeted funding to some schools on top of the funding formula.

This may be necessary to provide consistent SEND funding to schools currently in receipt of 'top-up' funding that is far above what a pure funding formula would predict they require, based only on their pupil characteristics.

We welcome creative proposals on how to manage this scenario to:

- ensure a smooth transition to the new arrangement
- manage the risks of disincentivising inclusion or introducing poor incentives

Under the regulations, local authorities are permitted to provide discretionary funding for schools with disproportionately high proportions of SEND or complex SEND in their pupil cohort, as described in section 9.2.1 of the [High needs funding: 2026 to 2027 operational guide](#).

You should also consider if action is needed to offset

the fact that new formula funding reaches maintained schools in April and academies in September.

Step 3: consult with and seek the views of the schools forum

Local authorities must provide evidence in their formal application to DfE that they have consulted their schools forum. This evidence must include the views of the forum, including any concerns raised on the following consultation topics:

- the proposed higher threshold
- the total amount to be transferred from the high needs budget to the schools budget
- which factors will be used in the funding formula to distribute the local SEND inclusion factor and the cash sums attached to each element
- any proposed discretionary funding on top of the funding formula for schools with disproportionately high proportions of SEND or complex SEND in their pupil cohort

This requirement to consult is covered by regulation 10 of the [School and Early Years Finance \(England\) Regulations 2026](#), which requires consultation on the local funding formula each year. It must provide sufficient information for consultees to understand the proposals and respond in an informed way.

Step 4: formal application to DfE

By 30 October 2026, you must submit a formal application using the form that DfE will provide.

The application must include:

- full details of the proposal, as described in step 3
- evidence that the schools forum has been consulted

DfE will:

- review applications
- advise ministers
- communicate decisions in time for local authorities to submit the [authority proforma tool \(APT\)](#) (step 5) and then provide maintained schools with their budget shares (step 6)

Step 5: reporting through the authority proforma tool (APT)

DfE will add new fields to the APT. Local authorities approved to fund an increase to the threshold need to report:

- the new higher threshold amount
- the total amount of funding transferred from the high needs budget to the schools budget within the dedicated schools grant (DSG)
- the funding distribution approach for the local SEND inclusion factor
- any funding redistributed within the high needs budget to ensure a smooth transition

Step 6: putting the funding change into effect

Subject to approval by DfE, local authorities will apply the local SEND inclusion factor from the start of the 2027 to 2028 financial year.

Schools will benefit from receiving indicative allocations as far in advance of the start of the financial year as possible to inform their strategic planning.

When paid to schools, this factor must clearly identify the funding linked to the increased threshold, allowing

schools to see exactly how much extra funding they are receiving due to this process. Any discretionary targeted funding must also be clearly identified.

Local authorities need to clearly identify the increase in funding that schools will receive and provide guidance to enable schools to report their use of this funding in their annual inclusion strategy.

Schools need to report their inclusion activity by 31 December each year. Refer to the [inclusion strategy guidance](#) for further information.

The activity reported in each school's inclusion strategy is funded by its core budget allocation, including notional SEN and the inclusive mainstream fund.

If this policy is implemented, and the school's local authority directs upfront funding through the local SEND inclusion factor, the school's inclusion activity would also be funded by the money it receives through this process.

What happens next

We will publish a response to the consultation in autumn 2026. This guidance may be updated following that response.

Local authorities should continue to engage with DfE while preparing their proposals.

Published 10 July 2026



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