

OPEN

**Children and Families Committee**

**10 February 2025**

**Schools Funding Formula and Early  
Years Funding Formula 2025/26**

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**Theresa Leavy, Interim Executive Director of Children's Services**

**Report Reference No: CF/20/24-25**

**Ward(s) Affected: All**

**For Decision or Scrutiny: Decision**

**Purpose of Report**

- 1 To provide committee with an update on the Dedicated School Grant (DSG) for 2025/26.
- 2 To request approval for the allocation of each sub block making up the DSG.
- 3 To request approval of the schools funding formula and early years funding formula following recommendations from the Schools Forum.
- 4 To request approval to provide delegated authority to the Executive Director of Children's Services to use the funds in accordance with the relevant guidance and proposed funding formula methods.
- 5 This is supporting the council's Corporate Plan objectives as follows:

An open and enabling organisation	Ensure that there is transparency in all aspects of council decision making.
A council which empowers and cares about people	Support all children to have the best start in life.

	Ensure all children have a high quality, enjoyable education that enables them to achieve their full potential.
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## Executive Summary

- 6 The report sets out the details of the four DSG funding blocks and requests approval for each block.
- 7 The report sets out the process to:
  - (a) Determine the schools funding formula for 2025/26 and requests approval of the formula by Children and Families Committee. It is a requirement for Children and Families Committee to approve the schools funding formula taking into account the recommendation from Schools Forum.
  - (b) Determine the early years funding formula for 2025/26 and requests approval of the formula by Children and Families Committee. It is a requirement for Children and Families Committee to approve the early years funding formula taking into account the recommendation from Schools Forum.
- 8 The report provides details of the planned high needs block and central schools services block budgets which comply with DFE guidance on use of these funds and requests approval for those allocations. Information on these funds will be shared with Schools Forum for transparency and discussion.
- 9 The report requests approval to delegate authority to the Executive Director of Children's Services to use the funds in accordance with the relevant guidance and proposed funding formula methods.

## RECOMMENDATIONS

### Schools Block

The Children and Families committee is recommended to:

1. Approve a formula for the adoption of the Schools Funding Formula 2025/26:
  - i. The use of a local funding formula that uses the Department for Education (DfE) national funding formula factors, uplifted for the Cheshire East area cost adjustment, and with any additional funding being allocated via the basic entitlement factor. The formula factors are set out at **Appendix 2**.
  - ii. The use of -0.5% as the minimum funding guarantee percentage.

- iii. The use of notional SEN formula of 100% Low Attainment, 50% FSM and FSM6, 25% IDACHI.
- iv. Setting a local Growth Fund at a value of £0.757m.
- v. Approve the level of block transfer to implement from the schools block to the high needs block, with the 2 options being:
  - a. To approve a transfer of 0.5% in line with the Schools Forum approval; or
  - b. To approve a transfer of 0.7% in line with the approved disapplication from the Education and Skills Funding Agency (ESFA).
2. Provide delegated authority to the Executive Director of Children's Services to use the schools block grant and the mainstream schools additional grant in accordance with relevant guidance during 2025/26.
3. Provide delegated authority to the Executive Director of Children's Services to make disapplications to the DfE should it be required during 2025/26.

### **Early Years Block**

The Children and Families committee is recommended to:

4. Approve the following for the adoption of the Early Years Funding Formula for 2025/26:
  - i. The continued use of the current funding formula that passes 95% of the funding allocation to providers of the early education entitlements and increase the hourly rates by the same percentage increase as the increased funding from the DfE.
  - ii. Continue to allocate up to 2% of the funding allocation to create a Special Educational Needs Inclusion Fund (SENIF).
  - iii. The new funding rates. The proposed rates for 2025/26 are set out at **Appendix 4**.
5. Provide delegated authority to the Executive Director of Children's Services to accept in-year budget increases and use the early years grant in accordance with relevant guidance during 2025/26.
6. Delegate authority to the Head of Service Early Years, Family Help & Prevention to enter into revised contracts with providers in accordance with the DfE funding increase during 2025/26.

### **High Needs Block**

7. That the committee approves the provisional budget allocations of the high needs block and additional high needs funding as set out in **Appendix 5**.
8. Provides delegated authority to the Executive Director of Children's Services to use the high needs block and additional high needs funding in accordance with relevant guidance during 2025/26.

## Central Schools Services Block

9. That the committee approves the provisional budget allocations and use of the central schools services block as per **Appendix 6**.
10. Provides delegated authority to the Executive Director of Children’s Services to use the Central Schools Services grant in accordance with relevant guidance during 2025/26.

## Background

### General

- 10 The council receives the Dedicated Schools Grant (DSG) funding as a ring-fenced grant to pay for education, early years provision, high needs provision and certain prescribed supporting central functions. The Grant is received in four blocks and local decisions are made over the use of the blocks and the basis for allocation to settings and services.
- 11 The NFF announcements mean that each DSG block is determined by the DfE using a different national funding formula. These are based on a mix of census and proxy data.
- 12 The final DSG figures for 2025/26 were released on 18 December 2024. Further information is provided at **Appendix 1**. The allocations are summarised in the table below:

	2024/25 Nov 2024 £m	2025/26 Dec 2024 £m	Year on Year Change £m	Year on Year Change %
<b>Cheshire East DSG Block Allocations</b>				
Schools Block	285.6	307.4	21.8	7.6%
Core Schools Budget Grant <sup>1</sup>	5.9	0	-5.9	-100.0%
<b>Total Schools Funding</b>	<b>291.5</b>	<b>307.4</b>	<b>15.9</b>	<b>5.5%</b>
<b>High Needs Block<sup>2</sup></b>	<b>58.5</b>	<b>63.4</b>	<b>4.9</b>	<b>8.4%</b>
<b>Central Schools Services Block</b>	<b>2.4</b>	<b>2.5</b>	<b>0.1</b>	<b>4.6%</b>
<b>Early Years Block</b>	<b>43.2</b>	<b>64.6</b>	<b>21.4</b>	<b>49.5%</b>
<b>Total</b>	<b>395.6</b>	<b>437.9</b>	<b>42.3</b>	<b>10.7%</b>

Note 1: The 2024/25 Mainstream additional pay, pension and Core Schools Budget Grant have been rolled in to the 2025/26 Schools Block DSG formula.

Note 2: £4.2m of the High Needs increase relates to the 7% increase on 2024/25 levels and £0.7m relates to growth within the formula allocations regarding pupil numbers and proxy indicators.

### Schools Funding Formula:

- 13 The Schools Forum continues to have the ability to recommend the schools formula funding to the Children and Families Committee. The Forum follows a process of evaluation, consultation and debate to arrive at the final recommendation.
- 14 The recommendation from Schools forum on 5 December 2024 to Children and Families Committee for consideration.
- 15 The recommended model includes the setting of a minimum funding guarantee at the lower level of -0.5%. This means that individual school funding levels should at least remain the same when compared to the 2024/25 levels (subject to the items included in minimum funding guarantee protection) and excluding pupil number changes.
- 16 The option of a schools block transfer was included in the schools forum consultation. A transfer of 0.5% was supported by schools forum but a transfer of 0.75% was not supported.
- 17 The recommendation from Schools Forum also includes setting a local growth fund at £0.757m for 2025/26. This will be held back initially and used to recognise additional classes and additional pupils from the October 2024 census to the October 2025 census. It will be paid out to schools in February 2026. It will also be held to fund pre-opening costs and diseconomy of scale allowance for new maintained schools and academies, when not funded directly by DfE.
- 18 The local authority is responsible for making the final decisions on the local formula, as set out in the School and Early Years Provision of Information about young children) (Amendment) Finance Regulations (England) 2024, Regulation 5. Due to the magnitude of the DSG deficit the council has continued to monitor and revise the DSG management plan which includes planned changes required as part of the recovery plan. meet with the DfE with ongoing discussions taking place around the Safety Valve Programme. Currently Cheshire East has not been accepted in to the Safety Valve Programme but discussions are ongoing with the DfE.
- 19 The recovery plan includes a school block transfer of 0.75% in 2025/26 equivalent to an estimated £2.142m. A disapplication was submitted to request the transfer. Now that the DSG allocations have been published the transfer percentage approved by the ESFA is 0.7% to keep the monetary value of £2.142m the same. This transfer has been included

within the Authority Proforma Tool (form sent to DfE detailing the DSG formula and calculations for schools funding).

- 20 Following the release of the modelling tool containing October 2024 school census data the council has been able to determine schools block funding for each school. The recommended schools formula factors and values from the model are set out at **Appendix 2**.
- 21 As the area is very close to using the NFF at school level most of the factors match the ones used by the DfE. Specific points to note are that the mandatory minimum per pupil funding levels set by the DfE have been met. Scaling is required to fund the block transfer and set the minimum funding guarantee at -0.5%. This does have an impact on some schools, in particular ones that do not receive additional per pupil funding to meet minimum requirements.
- 22 The outcome of the Children and Families Committee meeting will be reported to the Schools Forum on 13 February 2025. School funding levels have to be issued to schools by 28 February 2025.

#### Early Years Funding Formula:

- 23 From 1 April 2017 local authorities have been funded via the Early Years National Funding Formula (EYNFF).
- 24 Following detailed modelling of the formula and consultation, a formula was implemented on 1 April 2017 that met a number of criteria and objectives.
- 25 Further details of the EYNFF are set out at **Appendix 3**. The current funding formula to providers is set out in **Appendix 4**.
- 26 The table summarises the hourly rates of funding from the DfE:

	<b>Under 2</b>	<b>2 year olds</b>	<b>3&amp;4 year olds</b>
2024/25	£10.16	£7.48	£5.47*
2025/26	£10.48	£7.74	£5.71*
Increase (£)	£0.32	£0.26	£0.24
Increase (%)	3.150%	3.476%	4.388%

\*excluding Teachers pay uplift

- 27 Retaining the formula and increasing the hourly rates paid to providers by the same percentage increase as the rate paid by the DfE will ensure that the minimum 96% pass through rate is achieved and the objectives set by the formula continue to be met. The proposed funding to providers, effective from 1 April 2025, is set out in **Appendix 4**.

- 28 The proposal was presented to the Schools Forum on 5 December 2024 and unanimously supported.

#### High Needs Block

- 29 The high needs block is used for meeting the costs of pupils with an education, health and care plan (EHCP).
- 30 The volume of pupils with an EHCP has significantly increased since 2016 and now significantly exceeds funding levels. However, the national funding formula does not fully recognise this increase. This has resulted in a significant deficit position which is being reviewed.
- 31 This report sets out the provisional allocations of the high needs block in 2025/26 at a high level for approval in **Appendix 5**.
- 32 These provisional allocations are informed by the DSG management plan, the latest information on demand in 2025/26 and the impact of existing and new mitigating activity.
- 33 The forecast mitigated DSG Reserve deficit as at 31 March 2025 is £115.7m.

#### Central Schools Services Block (CSSB)

- 34 The CSSB was created under the National Funding Formula (NFF) changes from 2018/19. It represents the collation of items previously top-sliced from the schools block for specific costs in relation to historic commitments and on-going central functions.
- 35 It also includes funding for statutory functions that were previously met by the former Education Services Grant prior to it being rolled into DSG.
- 36 Several CSSB funded services are subject to a limitation of no new commitments or no increases in expenditure after 2017/18.
- 37 Since 2020/21 the DfE has applied a 20% year on year reduction to the historic commitments element and that has continued into 2025/26. The expectation is that similar reductions will be applied in future.
- 38 This is placing a pressure on the prudential borrowing element and the council's base budget is now being used instead through budget growth in the MTFS.
- 39 This report sets out the provisional allocations of the CSSB in 2025/26 at a high level for approval in **Appendix 6**.

## Consultation and Engagement

- 40 Setting of the schools funding formula and the setting of the early years funding formula are determined by different operational guidance notes produced by the DfE. Links to these documents are provided in the “Background Papers” section of the report. As such the two blocks are subject to different consultation arrangements.
- 41 In both cases the council has followed the prescribed processes to arrive at the recommendations being presented to Children and Families Committee.
- 42 Details of the local schools funding consultation are included at **Appendix 1**.
- 43 The Early Years Reference Group (EYRG), a sub-group of the Schools Forum which consists of 8 members from across the early years sector, was consulted on 26 November 2024. At this point, the DfE had not confirmed the specific funding allocations for 2025/6. Therefore, principles rather than specific rates were discussed. Attendees of the meeting supported the proposed approach. The proposal was presented to the Schools Forum on 5 December 2024 and was unanimously supported.
- 44 The council does not have to consult on the use of the high needs block but continues to work closely with school representatives on the Schools Forum and the SEND partnership group.
- 45 Use of the central schools services block has to be, in part, agreed by the Schools Forum and this approval was granted on 5 December 2024.

## Reasons for Recommendations

### The Schools Funding Formula 2025/26

- 46 The local authority is required to review the schools funding formula on an annual basis and consult with schools. The recommended formula has been developed through a Schools Forum working group. It has been subject to consultation with all mainstream schools and then voted on at Schools Forum.
- 47 Recommendations 2 & 3 around the MFG and the Growth Fund are in line with the options discussed and agreed at Schools Forum.
- 48 Recommendation 1v asks that Committee decide on the level of block transfer to implement from the schools block to the high needs block, with the 2 options being 0.5% and 0.7%.

- 49 The reason that this decision is needed is because although the Schools Forum have approved a transfer of 0.5%, the ESFA have approved the disapplication at a higher value of 0.7% which is closer to the original 0.75% in the DGS Management Plan.
- 50 This means that Committee are in a position where they can either approve a transfer of 0.5% which is in line with the Schools Forum approved %, or approve a transfer of 0.7% as the ESFA have approved the disapplication at that level.
- 51 The financial values of the options are shown below.

	£m
0.75% approved DSG management plan for 2025/26 (forecast value in the plan)	2.10
0.7% of current schools block 2025/26	2.14
0.5% of current schools block 2025/26	1.54

- 52 The above table shows that if the 0.5% option is chosen then £0.6m less funding would be moved from the schools block to the high needs block.
- 53 However based on the actual allocations of funding to the LA for the high needs block for 2025/26, CEC will be receiving in the region of £2.3m of funding above the forecasted DSG management plan level. This is due to the management plan forecasting 3% annual growth in funding, but the actual growth is 7%.
- 54 This difference has been calculated after adjustments are made to factor in things like pay and pensions, imports and exports, and overall pupil number changes, in order to compare like for like figures.
- 55 The formula needs to be considered and approved each year by Children and Families Committee under current guidance. This step maybe removed in due course when the national funding formula is applied at school level by the DfE.

#### The Early Years Funding Formula 2025/26

- 56 The DfE has funded local authorities under the Early Years National Funding Formula (EYNFF) since April 2017 when the current formula was introduced on a phased basis during 2017/18 and 2018/19.
- 57 The recommended formula continues to be in line with the national guidance, ensures sustainability of the childcare market and continues to target funds to 'narrow the gap' between children from disadvantaged areas and their peers.

- 58 Local authorities may retain a maximum of 4% of the allocation from the DfE from April 2025. Cheshire East passes 95% of the funding allocation to providers via the hourly rates, approximately 2% via SENIF and retains approximately 3%. Increasing the hourly rates paid by Cheshire East to providers by the same percentage increase as the hourly rates allocated by the DfE to Cheshire East ensures that at least the statutory 96% pass through to providers is maintained.

#### High Needs Block 2025/26

- 59 The high needs block is provided to the council to meet its responsibilities regarding special educational needs and disabilities. The initial DfE allocation for 2025/26 is £63.4m, this is before the value of a block transfer from the schools block is applied.
- 60 The use of the funds is split between the forecast number of placements needed for the year (place and pupil funding) in mainstream settings, special schools and independent settings and funding for associated support services such as autism and sensory services.
- 61 The detailed spending plans are determined by a mix of the council's DSG Management Plan and the latest information on activity levels predicted in 2025/26.

#### Central Schools Services Block 2025/26

- 62 The central schools services block is allocated to the council for a number of different services. The initial DfE allocation for 2025/26 is £2.5m.
- 63 The central schools services block is split into two elements: historic commitments and ongoing responsibilities and provides funding for a number of areas including contributions to statutory posts.
- 64 Schools Forum have agreed to the allocations where required to do so and committee are being asked to agree to the provisional budget allocations.

#### **Other Options Considered**

- 65 Setting of the schools funding formula and the setting of the early years funding formula are determined by different operational guidance notes produced by the DfE.
- 66 In both cases the council has followed the prescribed processes to arrive at the recommendations being presented to Children and Families Committee as set out below.

## The Schools Funding Formula:

- 67 The process to consider and consult on particular options for the schools funding formula was undertaken by a sub-group of Schools Forum.
- 68 Given the local circumstances of being close to the national funding formula at school level and the expectation that the DfE will make that compulsory in the next few years then the options were intentionally restricted to two different levels of minimum funding guarantee (MFG) percentage (Lower limit of -0.5% and upper limit of +0% were used).
- 69 Estimated details of the two different levels were provided to schools as part of the consultation and they preferred the lower limit option which is being recommended. Please refer to paragraph 42 Consultation and Engagement.
- 70 Historically higher levels of MFG were available but in recent years the DfE reduced the maximum MFG percentage in the national funding formula (NFF). The NFF applies MFG without capping or scaling.

## Early Years Funding Formula

- 71 A range of factors for the funding formula were considered when it was introduced. These are set out within **Appendix 3**. The objectives have not changed, and the formula continues to be appropriate. This was agreed in consultation with the Early Years Reference Group (EYRG) in line with statutory guidance.

## High Needs Block

- 72 The allocations represent the planned costs of demand in each area. The council is required to comply with the SEND code of practice and funding guidance meaning there are no alternative options. This will be subject to in-year monitoring and adjustment to meet children's needs.
- 73 Projects to mitigate expenditure on the high needs block have been presented to committee as part of the DSG Management Plan report.

## Central Schools Services Block

- 74 The allocations represent the planned cost in each area. The allocations have been reviewed and where necessary approved by Schools Forum.

## Implications and Comments

### *Monitoring Officer/Legal*

- 75 The local authority currently receives funding for schools through the Dedicated Schools Grant. The local authority has the statutory responsibility under the Schools and Early Years Finance Regulations for allocating this funding to schools and must consult with the Schools Forum to determine the individual schools budget for all schools in the area and must have regard to DFE guidance: The national funding formulae for schools and high needs: 2025 -2026 (November 2024)(‘the Guidance’) and the Guidance Early Years entitlements: local authority funding operational guide 2025 to 2026 Published 10 December 2024.
- 76 The National funding formula for schools will determine how much each local authority in England receives and the local authority will still have the statutory responsibility for distributing this to individual schools in consultation with the Schools Forum. Section 6 of the Guidance states *“Local authorities must engage in open and transparent consultation with all maintained schools and academies in their area, as well as with their schools forums, about any proposed changes to their local funding formulae, including the principles adopted and any transfer of funds between blocks”*.
- 77 Section 4.2 of the Guidance should be noted as set out below:
- Local authorities were required to bring their own formulae closer to the schools NFF from 2023 to 2024. This transition will continue in 2025 to 2026. Local authorities must move their local formula factor values at least a further 10% closer to the NFF (building on the movement towards the NFF made in 2024 to 2025), except where local formulae are already ‘mirroring’ the NFF. These criteria do not apply to rates, PFI or exceptional circumstances factors.
- 78 The EYNFF funds the free entitlement to early years provision for children aged 9 months to 4 year olds across all sectors, which is the Authority’s statutory duty under Section 7 of the Childcare Act 2006. It also assists with the Authority’s delivery of its duty to secure sufficient childcare for working parents under Section 6 of the Childcare Act 2006. The Authority funds providers under the terms of free early entitlement contracts, to be reviewed by Legal Services in February 2025, based on a model contract issued by the DfE.

### *Section 151 Officer/Finance*

- 79 The schools funding formula is the mechanism through which the Dedicated Schools Grant schools block is provided to schools. The NFF

arrangements mean that all schools block funding will be delegated to schools.

- 80 The schools funding formula has no impact on the council's Medium Term Financial Strategy in the main. The only exception is the block transfer, as this has the potential to impact on the DSG deficit balance, and therefore associated revenue interest costs.
- 81 The overall carry forward balance for maintained schools is reflected on the council's balance sheet.
- 82 The EYNFF is funded through the Dedicated Schools Grant. Mid-year adjustments are made to reflect January census data for all age groups, and termly counts for 2-year-olds and under. All providers of the free entitlement will receive an increase in funding based on the proposed formula. Centrally retained levels will continue to not exceed 4% in line with the guidance.
- 83 The DSG deficit resulting from high needs funding not matching spend is a major issue and the significant deficit reserve is permitted by a temporary accounting override announced by the Department for Levelling Up, Housing and Communities.
- 84 The override has been extended to 31 March 2026, and even if it is extended again the deficit continues to put pressure on the LA's revenue budget, through the interest costs linked to funding the deficit.

*Policy*

- 85 The council is supporting the priorities in the Corporate Plan:

An open and enabling organisation	Ensure that there is transparency in all aspects of council decision making.
A council which empowers and cares about people	Support all children to have the best start in life.  Ensure all children have a high quality, enjoyable education that enables them to achieve their full potential.

- 86 Policy implications relate to the proportion of the base rate in relation to any supplements and how the supplements are targeted. The implemented supplements focus on 'narrowing the gap' between children from disadvantaged areas and their peers and sustaining

provision in rural areas. Increasing the funding rate within the existing formula would continue to meet the policy objectives.

### *Equality, Diversity and Inclusion*

- 87 The Government NFF announcements include an equality statement. The local schools funding formula applies to all schools based on pupil characteristics. The NFF provides more funding to such characteristics so will help more vulnerable groups in due course.

### *Human Resources*

- 88 Changes to school funding levels may result in staffing changes at schools requiring HR support. Each school will need to consider the impact of using the existing local formula as opposed to NFF on their three-year financial plans and review their staffing establishment accordingly.

### *Risk Management*

- 89 Prompt agreement of the schools funding formula allows schools to receive their budget allocations in advance of the financial year. They can ensure their expenditure plans are in line with their available budget. 28 February 2025 is the date by which school block funding levels must be notified to schools.
- 90 It is recognised this will be challenging for schools and early years providers as costs are increasing.

### *Rural Communities*

#### Schools Funding Formula

- 91 All maintained and academy schools in the Borough are affected by decisions over total funding levels and the local formula used to allocate it to schools.
- 92 The NFF contains an element of sparsity funding for remote schools meeting the set criteria.

#### Early Years Funding Formula

- 93 The current formula provides additional funding for provision in rural areas in recognition of their limited ability to attract the numbers of children required to cover operating costs. The additional funding is paid to provision determined by a sixfold classification of rural/urban wards produced by Cheshire East Council.

94 Funding should continue to be awarded to rural areas to support sustainability of provision and the Authority's sufficiency duty.

*Children and Young People including Cared for Children, care leavers and Children with special educational needs and disabilities (SEND)*

95 All maintained and academy schools in the Borough are affected by decisions over funding levels and the formula to allocate funding.

96 In addition to DSG schools block funding, schools continue to receive other grant funding such as pupil premium allocations for cared for children where they are eligible and universal infant free school meals funding.

97 Adequate and equitable funding contributes towards sustaining sufficient levels of early years provision across the borough for children to access their free early education entitlement. This is a statutory duty for the Local Authority.

*Public Health*

98 There are no direct implications for public health.

*Climate Change*

99 There are no direct implications.

<b>Access to Information</b>	
Contact Officer:	Name: Claire Williamson, Director of Director of Education, Strong Start and Integration  Email: <a href="mailto:claire.williamson@cheshireeast.gov.uk">claire.williamson@cheshireeast.gov.uk</a>
Appendices:	Appendix 1 Setting the Schools Funding Formula 2025/26  Appendix 2 Recommended Formula – Factors and Values 2025/26  Appendix 3 Further Details of the Early Years NFF April 2017  Appendix 4 Hourly rates payable to providers of the Free Early Education Entitlements and Proposed hourly rates payable to providers of the Free Early Education Entitlements for 2025/26

	<p>Appendix 5 DSG High Needs Block Allocations 2025/26</p> <p>Appendix 6 DSG Central Schools Services Block Allocations 2025/26</p>
<p>Background Papers:</p>	<p>Schools Forum papers for 2024 are held at: <a href="http://www.cheshireeast.gov.uk/schoolsforum">http://www.cheshireeast.gov.uk/schoolsforum</a></p> <p>The DfE released funding information for 2025/26 at this <a href="#">link</a>.</p> <p>The respective DfE Operation Guidance Notes are available at:  <a href="#">Schools</a>  <a href="#">Early Years</a>  <a href="#">High Needs</a></p> <p>Central School Services– guidance is included in the schools block guidance (from section 36).</p> <p>The council’s DSG Management Plan is available at <a href="#">Agenda for Children and Families Committee on Monday, 29th April, 2024, 2.00 pm   Cheshire East Council</a> As item 87</p>