Schools Finance Training Guidance

Grant Funding

Contents

Pupil Premium Grants 2
Universal Infant Free School Meals (UIFSM) 6
PE & Sport Funding 7
16 – 19 Bursary 9
Crisis and Resilience Fund (CRF) 10
Holiday Activities and Food Programme (HAF) 10
Initial Teacher Training (ITT) Mentor Funding 12
Backfill Payments for Time Off Timetable for Early Career Framework (ECF) Mentor Training 13
Reminder 14

Pupil Premium Grants

Pupil premium grant provides funding for two separate policies:

- Raising the attainment of disadvantaged pupils of all abilities to reach their potential
- Supporting children and young people with parents in the regular armed forces

Rates and eligibility

The pupil premium grant per pupil rates for 2026/27 as published by the Department for Education (DfE) in the pupil premium conditions of grant, are as follows:

3. Rates for eligible pupils

The PP grant per pupil rates for the 2026 to 2027 financial year are set out below.

Pupils who are recorded as LAC or PLAC and FSM Ever 6 will attract the LAC or PLAC per pupil amount only. Eligible service children will attract the SPP rate in addition to any other pupil premium grant eligibility rate.

Disadvantaged pupils	Per pupil rate
Pupils in year groups reception to year 6 recorded as FSM Ever 6	£1,550
Pupils in years 7 to 11 recorded as FSM Ever 6	£1,100
Looked-after children (LAC)	£2,690
Previously looked-after children (PLAC)	£2,690

Service children	per pupil rate
Eligible service children in year groups reception to year 11	£360

Where national curriculum year groups do not apply to a pupil, the pupil will attract pupil premium grant if aged 4 to 15 as recorded in the October 2025 school census for mainstream and special schools, and in the January 2026 school census for PRUs and AP academies. These pupils will attract the same amount of funding as if they were in the year group that corresponds to their age.

Grant eligibility

From the start of the 2026 to 2027 academic year, the DfE is delivering an expansion to FSM eligibility to include all pupils from households in receipt of Universal Credit (UC). There will then be two categories of free school meals:

- 'Targeted FSM', which continues to be based on the existing £7,400 income threshold; and
- 'Expanded FSM' which will apply to meals only, covering pupils who do not qualify for Targeted FSM, but who are in households in receipt of Universal Credit.

Benefits linked to free school meal eligibility, including pupil premium, will only be available to the Targeted FSM cohort. References to FSM does therefore not include pupils which are only eligible for FSM's through the new expanded FSM entitlement.

Ever 6 Free School Meals

For mainstream and special schools, the PP grant for financial year 2026 to 2027 will include pupils recorded in the October 2025 school census who have had a recorded period of FSM eligibility since (and including) January 2020, as well as those first recorded as eligible in October 2025.

The grant is funded on a financial year basis. The full year's allocation will be published when the information is received in the summer term. The funding will be allocated quarterly in July, October, January, and March. Any adjustments to the funding due to a change in census figures will be made in December.

Looked-After Children (LAC)

In June 2026, an initial allocation will be calculated using the number of children looked after for at least one day, as recorded in the March 2025 children looked-after data return (SSDA903) and aged 4 to 15 on 31 August 2023. The first two payments will use this data.

From December 2026, the DfE will use the number of children looked after for at least one day during the year ending March 2026, as recorded in the March 2026 children looked-after data return (SSDA903) and aged 4 to 15 on 31 August 2024 to produce an updated allocation. The third and fourth payments will use this data.

Children adopted from care or who have left care

For mainstream and special schools, the PP grant for financial year 2026 to 2027 will include children recorded in the October 2025 school census who were looked after by a local authority or other state care immediately before being adopted, or who left local authority or other state care on a special guardianship order or child arrangements order (previously known as a residence order). This includes children adopted from state care or equivalent from outside England and Wales.

The grant is funded on a financial year basis. The full year's allocation will be published when the information is received in the summer term. The funding will be allocated quarterly in July, October, January, and March.

Ever 6 Service Children

For mainstream and special schools, the SPP for financial year 2026 to 2027 will include pupils recorded in the October 2025 school census who have been recorded as a service child at any point since the January 2020 census, as well as those recorded as a service child for the first time in the October 2025 school census.

The grant is funded on a financial year basis. The full year's allocation will be published when the information is received in the summer term. The funding will be allocated quarterly in July, October, January, and March.

Schools get £360 in 2026 to 2027 for every pupil with a parent who:

- is serving in regular armed Forces (including a parent on full-time reserve service or a parent of the armed service of another nation stationed in England).

- a parent who has died whilst serving in the armed forces and the pupil receives a pension under the Armed Forces Compensation Scheme or the War Pensions Scheme.

This funding is primarily to help with pastoral support. It can also be used to help improve the academic progress of eligible pupils if schools deem this to be a priority.

Early Years Pupil Premium

Funding for 9 months to 2 year olds, 2 year olds, 3 and 4 year olds based on various criteria. Funding is paid monthly at £1.15 per eligible child per hour and is based on funding up to 30 hours per week.

It is important to note that:

- All eligible children can receive EYPP on their funded early education hours (up to 15 hours per week universally).
- The 30-hour maximum only applies where a child is entitled to the extended entitlement for working parents (an additional 15 hours on top of the universal 15 hours).
- Therefore, EYPP will only be calculated on more than 15 hours where a child is accessing the extended (30-hour) offer.

The EYPP gives providers additional funding to support disadvantaged children accessing an entitlement place. For 2026/27, EYPP will continue to fund all nursery aged cohorts accessing the entitlements and meeting the eligibility criteria. The EYPP remains distinct from the EYNFF.

EYPP will complement the early years entitlement funding by providing nurseries, schools, and other providers with up to an additional £655.50 a year for each eligible child. This equates to an hourly rate of £1.15p per child per hour, based on a maximum of 570 hours per year, this being the 15 hours funded universal entitlement x 38 weeks. As the EYPP is calculated on an hourly rate, funding will only be allocated based on the number of hours a child attends.

Where a child is eligible for the additional 15 hours entitlement for working parents, EYPP is paid on the universal 15 hours per week only, up to a total of 570 hours in the year.

Once a provider starts receiving EYPP funding in respect of a particular child, they will not lose it while the child is taking up the early years funded entitlement.

The aim of the EYPP is to close the gap between children from disadvantaged backgrounds and their peers by providing funding to early years providers to help them raise the quality of their provision.

Restrictions will not be imposed on how providers spend the EYPP. Instead, Ofsted will hold providers to account for how they have used the EYPP to support their disadvantaged children through the regular inspection process. All early year age groups will be eligible for EYPP if they meet the Government criteria, found here:

Get extra funding for your early years provider - GOV.UK

The pupil premium grant does not have to be completely spent by schools in the financial year beginning 1st April 2026. Any funding that is carried forward must be spent according to the conditions of grant for the financial year in which the funding is spent.

Schools must use their Pupil Premium Grant (PPG) for the purpose of raising the educational attainment of Post Looked After, Looked After and pupils who are eligible for FSM Ever 6.

This should be in line with the 3-tier approach in Education Endowment Foundation's (EEF) pupil premium guide, activities must be those that:

- Developing high-quality teaching, for example through professional development and recruitment and retention
- Provide targeted academic support, such as one-to-one or small group tuition
- Tackle non-academic barriers to academic success, such as difficulties with attendance, behaviour and social and emotional wellbeing.

To support schools to use PPG in line with the 3 tiers outlined above, the DfE have published a 'menu of approaches', which has been informed by evidence of effective practice. Schools must use their PPG in line with this menu from the start of the 2026 to 2027 academic year. Schools are not required to allocate PPG to every approach on the menu, but any activity funded by PPG must fall under one of the approaches listed.

The menu of approaches is in the pupil premium guidance which can be accessed by using the link shown below.

https://www.gov.uk/government/publications/pupil-premium/using-pupil-premium-guidance-for-school-leaders

Schools will have pupil premium strategies in place in terms of how they intend to use their pupil premium. This is essential to ensure best use of your grant funding. Schools should ensure wherever possible that costs are allocated to the correct fund before they are incurred. As the schools accounting software must show the up to date financial position of the grant and match any other financial records.

Further information on Pupil Premium conditions of grant 2026/27 can be found via the following link:

Pupil premium: allocations and conditions of grant 2026 to 2027 - GOV.UK

Universal Infant Free School Meals (UIFSM)

As more children become eligible for FSM through the expansion of eligibility, schools will receive additional funding through the FSM expansion grant. This will include funding for newly eligible infants benefiting from expanded FSM, who previously attracted funding through UIFSM.

To ensure that infants becoming eligible under the FSM expansion do not also attract funding through the UIFSM grant, the DfE have confirmed that the provisional payment covering September 2026 to March 2027 will be 20% lower than it would have been without the FSM expansion. Final UIFSM payments for the September 2026 to March 2027 period will be reconciled in June 2027. Adjustments will be made as needed to ensure each school receives the correct amount overall.

Rates per eligible pupil.

The DfE has increased the meal rate for UIFSM to £2.66 for the 2026/27 academic year. An allocation assumes that pupils will take 190 school meals over an academic year, providing £505 per eligible pupil, as counted below. A single allocation is allocated in two parts as follows:

Provisional allocation

For the academic year 2026 to 2027, a provisional allocation is made to schools for the total number of eligible meals taken in 2025 to 2026 multiplied by £2.66 x 190 days x seven-twelfths x 0.8). The provisional payment is 20% lower than it would be due to the FSM expansion. This is equal to £235.86 for the September to March period.

Final allocation

We calculate a final allocation for the academic year 2026 to 2027 in June 2027 using the number of pupils recorded as taking a meal in year 1 and year 2 in the October 2026, and January 2027, school censuses.

We then subtract those pupils known to be eligible for FSM in the same censuses, who are taking a meal. This figure is then divided by 2 to give the average number of eligible UIFSM pupils in years 1 and 2.

The number of reception pupils used will be the greater of either:

- the number of pupils recorded as taking a meal in the October 2026 and January 2027 school censuses, minus those pupils taking a meal known to be eligible for FSM in the same censuses, divided by 2 (this gives the average number of eligible UIFSM pupils in reception for academic year 2026 to 2027) **OR**
- the number of pupils recorded as taking a meal in January 2027 school censuses, minus those pupils taking a meal known to be eligible for FSM in the same census

We will count dual registered pupils where they took their meal on the census days, even if it is their subsidiary setting.

The purpose of the grant is to support schools in delivering the legal requirement to offer free school meals, meeting the school food standards, to all their reception, year 1 and year 2 pupils. Subject to meeting this legal duty, schools may spend the grant for the purposes of the school; that is for the educational benefit of pupils registered at that school, or the benefit of pupils registered at other schools.

It is essential that schools plan how best to utilise any underspends for the educational benefits of the children. The conditions of grant state that the funding can also be spent on community facilities, for example services whose provision furthers any charitable purpose for the benefit of pupils at the school or their families or people who work or live in the school's locality.

Schools do not have to spend the entire grant in the financial year beginning 1 April 2026; funding can be carried forward at the end of the financial year. Schools should review overspends and move costs to budget share.

Further information on UIFSM conditions of grant 2026/27 can be found via the following link;

Universal infant free school meals (UIFSM): conditions of grant 2026 to 2027 - GOV.UK

Academic Year Closedown

In previous years, Schools Finance Team completed an academic year closedown for UIFSM where it identified that schools had large overspends which were accumulating year on year into a larger deficit. An academic year closedown is completed over the autumn term.

During this process we consider the carry forward from the previous financial year, final allocation for the year and expenditure for the first five months of the year. If through this process, we identify an overspend then this will be charged back to the school's budget share. We are carrying out this process to prevent schools from carrying over large deficits.

PE & Sport Funding

The purpose of the grant is to enable an additional and sustainable improvement to the provision of PE & Sport for primary aged pupils, to encourage the development of healthy, active lifestyles.

As per the conditions of grant the following is classed as **non-eligible** expenditure.

- capital expenditure (except for goods within the de minimis value – the threshold limit value set for purchases)
- employing coaches or specialist teachers to cover planning preparation and assessment (PPA) arrangements
- staff salaries, for example using your premium funding allocation to:
  - employ someone whose role is to specifically administer the PE and sport premium
  - employ someone that is responsible for arranging and running PE, sport or activity sessions

    - cover teaching during the school day
    - fund the cost of a teaching assistant or apprentice to deliver PE lessons, sport or physical activities instead of teaching staff during the school day.
- to teach the existing PE curriculum (or, in the case of academies, to teach the existing PE curriculum) – apart from top-up swimming and water safety lessons after pupils' completion of core lessons. Teaching of the curriculum should be funded through a school's core funding.
- the purchase of services that will be delivered or used in following academic years (this includes the payment of invoices or subscriptions in advance)
- the purchase of staff or pupil PE kit

Allocations for the academic year 2026 to 2027 are calculated using the number of pupils in years 1 to 6, as recorded in the January 2026 census, as follows:

- schools with 17 or more pupils receive £6,240 plus £10 per pupil
- schools with 16 or fewer pupils receive £390 per pupil

The premium is funded on an academic year basis, 100% will be paid in November.

Any previous year underspend and funding for April 2026 to August 2026 must be spent by 31st July 2026. Any underspend at this point will be recovered by the DfE.

Further information on PE & Sport Grant conditions of grant 2026/27, can be found via the following link:

Primary PE and sport premium: conditions of grant for the academic year 2026 to 2027 - GOV.UK

The DfE have announced that the PE & Sport Grant will be phased out and replaced by a new PE and School Sport Partnership Network. This new approach is expected to begin during the 2026/27 academic year.

Digital Expenditure Reporting return/Academic Year Closedown

All schools must complete the digital expenditure reporting return outlining how the school has used the premium and the impact it has had on achieving the aims and objectives of the funding.

Following its submission, schools will also have the option of downloading copies of the return to meet PE and sport premium reporting requirements. We strongly recommend that schools download and retain a copy of their submission as evidence and for future reference.

The information that will need to be entered onto the return includes:

- confirmation of the school's premium allocation
- figures on the overall spend
- what the funding has been spent on
- whether there is any unspent funding
- swimming and water safety attainment

Following completion of the return, any overspend will be charged back to budget share by Schools' Finance Team.

The return for the 2026/27 academic year must be completed by 5:00pm on 31 July 2026.

16 – 19 Bursary

To help with education-related costs for pupils aged 16 to 19 and studying at a school in England.

Eligibility

- Be at least 16 years old and under 19 on 31st August 2025
- Study at a publicly funded school or college, or be on an unpaid training course
- Meet the residency requirements

The bursary can be used to pay for things like:

- Clothing, books, and other equipment needed for their course
- Transport and lunch on days when in education

There are 2 types of 16 to 19 bursary:

Discretionary Bursary - A school or college will have their own criteria for discretionary bursaries. They'll look at individual circumstances, usually including a family's income. A discretionary bursary can also be applied for if the pupil is over 19 years of age and either of the following apply:

- Continuing on a course started aged 16 to 18
- Have an Education, Health, and Care Plan (EHCP)

Vulnerable Bursary for defined vulnerable groups of up to £1,200 a year. A pupil may be able to get a bursary if at least one of the following applies:

- They are in or have recently left local authority care
- Receiving Income Support or Universal Credit because they are financially supporting themselves
- In receipt of Disability Living Allowance (DLA) in their name and either Employment and Support Allowance (ESA) or Universal Credit
- In receipt of Personal Independence Payment (PIP) in their name and either ESA or Universal Credit

Both types of bursary funding are designed to help students overcome the individual financial barriers to participation that they face, and institutions must ensure the funds go to those who genuinely need them. No student should automatically be awarded a set amount of funding without an assessment of the level of need they have.

The DfE have produced a guide which includes a checklist which can be used when assessing bursary applications from students including a summary that lists the most important things that should and should not be done when administering the 16 to 19 Bursary Fund.

16 to 19 Bursary Fund guidance - GOV.UK

Discretionary funding cannot be carried forward for more than one year.

Crisis and Resilience Fund (CRF)

The Crisis and Resilience Fund (CRF) replaces the Household Support Fund (HSF) which ended on 31 March 2026. The new scheme covers the period of 1 April 2026 to 31 March 2029 and represents a shift from short term emergency help under HSF towards a more preventative, needs based approach, which builds financial resilience and enables individuals to better manage future financial crisis, while still providing a safety net to support low-income households who encounter an unexpected financial shock. The CRF requirements do not allow for a continuation of the funding provided to schools and early years providers, targeting children eligible for benefit related FSMs. Further information can be accessed via the link below.

Crisis and Resilience Fund (1 April 2026 to 31 March 2029) - GOV.UK

Holiday Activities and Food Programme (HAF)

The HAF programme funding is primarily for school aged children from reception to year 11 (inclusive) who receive benefits related free school meals. Benefits related FSMs are available to pupils if their parents are in receipt of one of the qualifying benefits and have a claim verified by their school or local authority.

Local authorities are asked to ensure that the offer of free holiday club provision is available for all children in receipt of benefits related free school meals in their area. Though this does not mean we expect all to attend, as the provision is voluntary.

Local authorities have discretion to use up to 15% of their funding to provide free or subsidised holiday club places for children who are not in receipt of benefits related FSM but who the local authority believe could benefit from HAF.

Aims of the programme

There are many benefits for children who attend the HAF programme. We want to encourage all HAF providers to ensure a high-quality experience that will result in children:

- receiving healthy and nutritious meals
- maintaining a healthy level of physical activity
- being happy, having fun and meeting new friends
- developing a greater understanding of food, nutrition and other health related issues
- taking part in fun and engaging activities that support their development and well-being

- feeling safe and secure
- getting access to the right support services
- returning to school feeling engaged and ready to learn

Families can also benefit, when HAF providers include their needs in planning and delivering their programme. This could be through:

- providing opportunities to get involved in sessions, for example cookery classes
- ensuring they are signposted towards other sources of information and support, such as health services or employment and education opportunities

The core offer

Overall, local authorities are expected to offer the equivalent of 6 weeks' HAF provision to eligible children during the Easter, summer and Christmas school holidays.

The dates that HAF provision can take place during those holiday periods are not set out in this guidance and it is for local authorities to decide, taking into account the school holiday periods in their area.

Over Easter:

> We expect that all participating children should benefit from face-to-face provision during the Easter school holidays, which should be for a minimum of 4 days.

Over summer:

- For local authorities that have a summer holiday that spans 6 full calendar weeks, participating children should be offered face-to-face provision during the summer school holidays, which should be for a minimum of 16 days.

- For local authorities that have a summer holiday that is less than 6 full calendar weeks, participating children should be offered face-to-face provision, which should be for a minimum of 12 days

- If only 3 weeks are offered at summer, then these local authorities are expected to offer an additional 4 days during another half-term holiday period (February, May or October).

Over Christmas:

We expect that all participating children should benefit from face-to-face provision during the Christmas school holidays, which should be for a minimum of 4 days.

Further information can be found via the following link:

Holiday activities and food programme 2026 to 2027 financial year - GOV.UK

Initial Teacher Training (ITT) Mentor Funding

Mentors working in schools will need to complete sufficient training with an accredited training provider to ensure that they can effectively support a trainee teacher to obtain the knowledge and skills they need to complete their Initial Teacher Training (ITT) school placement.

Schools can claim for the actual hours of training undertaken by the mentor. The maximum number of hours per accredited provider is:

- 16 hours for initial training
- 6 hours for refresher training

This funding helps with the cost of mentors being away from the classroom while they train.

This could include:

- paying for someone to take over lessons while a mentor is training
- paying for someone to teach if a mentor takes time off in lieu to train
- overtime payment to the mentor, if they are training outside normal working hours (teacher workload should be carefully considered in such cases)
- paying for any costs that come from reducing a mentor's other responsibilities so they have time to train

This funding applies to schools that:

- offer placements to ITT trainees, including:
    - special schools
    - pupil referral units
    - independent schools
    - early years settings
    - further education organisations

- have mentors working with:
    - postgraduate ITT trainees who started or returned to training between 1 September 2025 and 31 May 2026 (1 June 2025 for apprenticeship trainees)
    - undergraduate ITT trainees who started or returned to their training between 1 September 2024 and 31 May 2026

- have mentors that intended to work with ITT trainees who would have started their training any time between 1 September 2025 and 31 May 2026 (1 June for apprenticeship trainees), but the trainee withdrew after the mentor training took place

Further information can be found at the following web pages:

Conditions of grant: general mentor training - GOV.UK

Conditions of grant: lead mentor and mentor leadership team grant, and intensive training and practice grant

Backfill Payments for Time Off Timetable for Early Career Framework (ECF) Mentor Training

Grant funding for mentor training is available to settings who use DfE funded training providers to deliver early career framework (ECF) mentor training will receive backfill payments to cover 36 hours of mentor time off timetable for training per mentor, over 2 years. Year 1 and year 2 refer respectively to the first year and second year of ECF induction training for a mentor.

This funding will be made in arrears over 2 payments:

1. The first payment will be made after the end of the academic year on completion of year 1. This will be paid on a pro rata basis for each term the mentor participated in training, as confirmed by the lead provider, covering up to 18 hours of mentor time off timetable for training.

2. The second payment for the remaining maximum 18 hours of mentor time off timetable will be made after the end of the academic year on completion of year 2. This will be paid on a pro rata basis for each term the mentor participated in training, as confirmed by the lead provider.

Mentors completing the second year of the training programme will be funded as part of these conditions of grant until the end of the 2025 to 2026 academic year.

Mentor time off timetable for training	England (excluding the London area)
Payment 1 18 hours (1 year of training)	£856.93
Payment 2 18 hours (2 year of training)	£856.93
Total (36 hours)	£1,713.86

The table below provides an illustration of pro rata payments for mentors training in academic year 2023 to 2024, academic year 2024 to 2025 and for second year participants of academic year 2025 to 2026.

Pro rata rate per payment year	1 term	2 terms	3 terms
England (excluding the London area)	£285.64	£571.29	£856.93

For further information please click the link below.

Backfill payments for time off timetable for early career framework (ECF) mentor training (national roll-out) conditions of grant for academic years 2023 to 2024, 2024 to 2025 and 2025 to 2026 (second year only) - GOV.UK

Reminder

We cannot stress enough the importance of setting budgets for your grants as part of the annual budget setting process. It is also important to ensure that all the costs incurred in the accounting system agrees to the budgets set on your Medium Term Finance Plan (MTFP).

It is also important to monitor your grant budgets to ensure they are utilised fully and effectively to best support the pupils in school at that time.