

Funding Template for Special Schools

Input Guidance

2025/26

Schools Financial Services

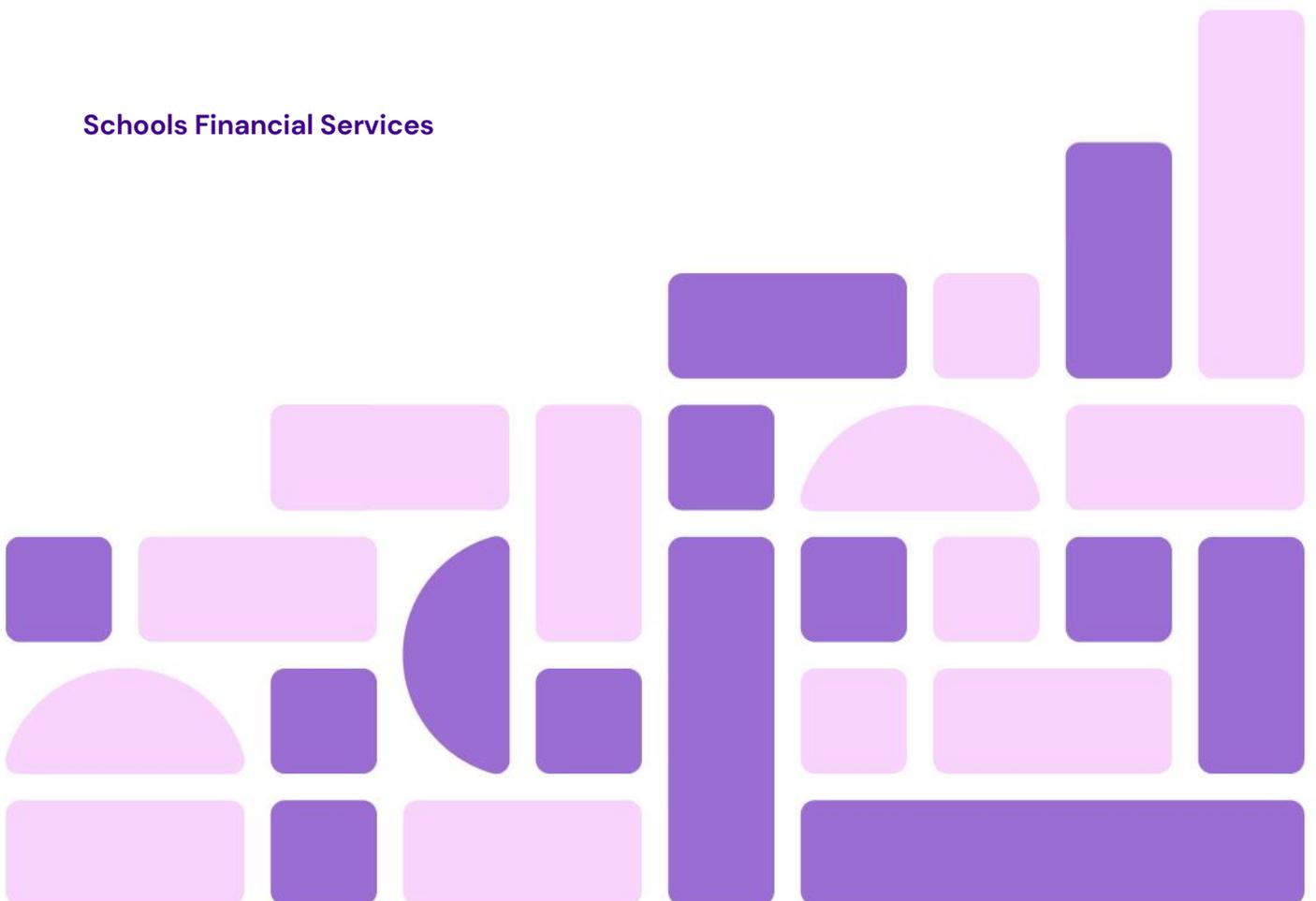


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1 Information

The Funding Template, provided by Kent County Council, is used to support the school with planning their 3-year budget plan that is required to be submitted to Kent County Council by 31 May 2025 for approval.

The purpose of the Funding Template is to support in calculating how much funding the school is expected to receive. A copy is required to be uploaded to the Budget Planning Software (BPS) and emailed into schoolfinancereturns@theeducationpeople.org for Schools Financial Services to review.

NOTE:- You will also be required to email a copy of your 3yr CFR Assumptions to the schoolfinancereturns@theeducationpeople.org for Schools Financial Services to review.

Funding Template Format

The Funding Template is in the format of an Excel file (xlsm.) It will consist of 12 tabs containing protected formulas to enable the school to calculate expected funding.

Details of each tab and the information the tab provides can be found on the tab referred to as 'Contents' within the Template. We advise that you familiarise yourself with this information before completing the Funding Template.

This Pack

This pack is to provide input guidance to complete the required Special Schools Funding Template provided by Kent County Council.

Updates of Changes to this Year's Guidance

Any necessary changes to these procedures or further information will be sent by email directly to all schools.

Support

For **ALL** sections in this pack, unless otherwise stated, contact our **Helpdesk** on 03301 651 001.

Feedback

Your feedback is always useful, so contact us at any time about this pack, any of the processes within it, or ideas for future use.

schoolsfinancialservices@theeducationpeople.org

03301 651 001

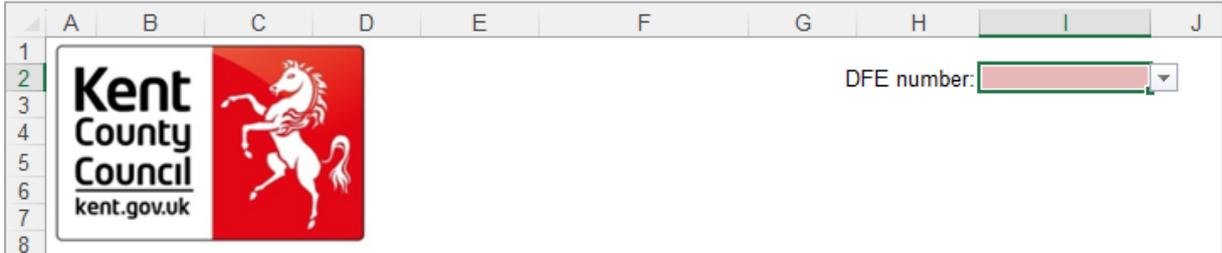
2 Initial Set-Up

2.1 'Contents' Tab

This tab is for information only and provides details about the purpose of each of the other tabs within the template and hyperlinks to them.

2.2 'Year 1' Tab

On the 'Year 1' Tab select the school DfE number in cell I2 at the top of the sheet. The number can be input either using the drop-down menu (using the arrow on the right of the cell) or by typing into the cell directly.



2.3 'Pupils' Tab

On the 'Pupils' Tab, enter pupil details under Columns B, C, D, E and F (the pink shaded columns).

Sort by Pupil Key		Sort by Surname		Sort by Need Type		Sort by Start Date		Sort by End Date	
Pupil Key	Pupil Surname	Pupil Forename	Need Type	Placement START Date	Placement END Date				
			MLD&SLCN						
			SEMH						
			SLD						
			PD&PMLD						
			ASD						
			WeekdayPD&PMLD						
			WeekendPD&PMLD						
			WeekdayASD						

Pupil Keys will be generated by the Schools & PVI Team and sent out with Monthly Statements in the new financial year. They are a combination of a DfE number followed by a hyphen and an individual 3 digit identifying number for each pupil on roll (e.g. 9999-001).

They are only necessary for the operation of the **'Reconciliation' Tab** and can be left blank until receipt of the first monthly statement of the new financial year in April.

Please enter the following:

- **Column B** – Pupil Surname
- **Column C** – Pupil Forename
- **Column D** – Enter the Pupil's Need Type
- **Column E** – State the Pupil's Placement Start Date
- **Column F**– State the Pupil's Placement End Date

NOTE:- Column A (Pupil Key) will be populated by the school upon completion of the first monthly reconciliation of the new financial year.

IMPORTANT:- The data entered onto this tab generates forecasts in Columns H to S and those are fed into several other tabs and calculations within the template. It is important that this information is correct therefore it is recommended that you double-check the details to ensure their accuracy.

There are 5 buttons at the top of this tab that can be used to sort pupil data. The data can be sorted by Pupil Key, Surname, Need Type, Placement Start Date or Placement End Date.

Using the 'Sort By Need Type' button and local knowledge will assist in the identification of pupil numbers for each month when entering data on the **'Year 2 & 3 Pupils' Tab**.

3 Pupil Premium Grant

The Pupil Premium Grant Information is to be entered in the 'Other Grants' Tab and populates the Year 1, 2 and 3 Tabs within the Funding Template.

3.1 Pupil Premium (PP) Grant

Pupil Premium funding is based on the previous October census.

This funding is provided for the following pupils:

- Those eligible for Free School Meals at any point in time within the last 6 years (Ever6FSM).
- Pupils with post looked after arrangements – this includes children who ceased to be looked after through adoption, special guardianship, residence order or child arrangement order (PLAC)
- Pupils who are looked after or in care (CiC)
- Pupils whose parent(s) are in the armed forces (Service Children) and have been registered as a 'Service Child' at any point in time within the last 6 years (Ever6SC).

The above information required for the Funding Template comes from various sources. **Please see sections 4.2 to 4.5** for more information on this.

3.2 Pupil Premium (PP) Grant – 2025/26

- In cell E8, enter the actual number of pupils (in units) for Free School Meals Ever 6 Primary

- In cell E9, enter the actual number of pupils (in units) for Free School Meals Ever 6 Secondary
- In cell E10, enter the actual number of pupils (in units) of Adopted (Post-LAC) pupils
- In cell K11, enter the total funding for Children in Care (CiC)
- In cell E12, enter the actual number of pupils (In units) for Service Children Ever 6

Grant	Units			Rate	Total Funding		
	2025/26	2026/27	2027/28		2025/26	2026/27	2027/28
	Oct-24	Oct-25	Oct-26				
Pupil Premium							
Free School Meals Ever 6 Primary (See Guidance)				£1,515	£0	£0	£0
Free School Meals Ever 6 Secondary (See Guidance)				£1,075	£0	£0	£0
Adopted (Post-LAC) pupils (October census)				£2,630	£0	£0	£0
Children in Care (CiC)							
Service Children Ever 6 (October census)				£340	£0	£0	£0
Total Pupil Premium					£0	£0	£0

Funding rates for the 2025 to 2026 financial year

This table shows how the pupil premium grant is allocated to schools and local authorities in the 2025 to 2026 financial year, based on per pupil rates.

Funding criteria	Amount of funding for each primary-aged pupil per year	Amount of funding for each secondary-aged pupil per year	Funding is paid to
Pupils who are eligible for free school meals, or have been eligible in the past 6 years	£1,515	£1,075	School
Pupils previously looked after by a local authority or other state care	£2,630	£2,630	School
Children who are looked after by the local authority	£2,630	£2,630	Local authority

Pupil premium [allocations and conditions of grant for the 2024 to 2025 financial year](#) has more information including:

- allocations for each school and the totals at national, local authority and parliamentary constituency level
- how pupil premium funding must be spent
- how allocations are calculated

3.3 Pupil Premium (PP) Grant – 2026/27

- In cell F8, enter the estimated number of pupils (in units) for Free School Meals Ever 6 Primary
- In cell F9, enter the estimated number of pupils (in units) for Free School Meals Ever 6 Secondary
- In cell F10, enter the estimated number of pupils (in units) for Adopted (Post-LAC) pupils
- In cell L11, enter the estimated total funding agreed for Children in Care (CiC)
- In cell F12, enter the estimated number of pupils (in units) for Service Children Ever 6

3.4 Pupil Premium (PP) Grant – 2027/28

- In cell G8, enter the estimated number of pupils (in units) for Free School Meals Ever 6 Primary
- In cell G9, enter the estimated number of pupils (in units) for Free School Meals Ever 6 Secondary
- In cell G10, enter the estimated number of pupils (in units) for Adopted (Post-LAC) pupils
- In cell M11, enter the estimated total funding agreed for Children in Care (CiC)
- In cell G12, enter the estimated number of pupils (In units) for Service Children Ever 6

4 Other Grants General

4.1 'Other Grants' Tab

Further grants are also available to schools and allow the following grants detailed below to populate the Year 1, 2 and 3 tabs within the funding template.

- Observation & Assessment
- Universal Infant Free School Meals (UIFSM) – Infant/Primary Schools only

Additional Grants – Other Income and Expenditure Scenario

- PE & Sport Premium Grant

<p>NOTE: – COVID 19 Funding ended September 2024. There is no further funding.</p>

Additional Grants – Funding Scenario

- Previous Teachers Pay Grant
- Previous Teachers Pension Grant – School
- Previous Teachers Pension Grant – STLS (April to August)
 - * *The above grants are already set and cannot be amended*
- Special Schools Supplementary Fund (Funding fed in from the 'Supplementary Grant' tab.
- 16 – 19 Bursary Funding
- Core Schools Budget Grant

NOTE:- You will have further grants which will need to be added, including the National Insurance Contributions Grant which has now been released (further information can be found on the Gov.uk website). The grants are additional to those listed above. They will need to be coded Individually to the correct funding ledger code.

The BPS Summary tab will clearly show where the funds should be input on BPS when figures are entered on the template.

4.2 Ever6FSM

The **DfE Ever6 FSM Autumn 2024** report (Please see information below).

This report will provide all the pupils currently eligible for Ever6 FSM funding for the new financial year. The report **must** be checked for accuracy before actual pupil numbers are added to the funding template. Deduct those pupils who are funded differently under pupil premium – Children in Care (CIC), Adopted (Post Lac) children.

When using this report, remember to also exclude any pupils whose date of admission was after the census date, as these will not be funded until the following financial year. Exclude any out of county children where pupil premium is funded directly by another local authority.

Alternatively, schools may also obtain this same information from **Get information about pupils (GIAP)** via their DfE sign-on, available here: [DfE sign-on](#)

The report will be relevant for Year 1 but estimates of pupils will need to be entered into Years 2 and 3.

The FSM Ever6 report will be posted on the EIS portal. The reports can be downloaded from the EIS/Cantium Solutions Support Website.

Bromcom

The data will be found on the students list page and then select the required columns for the report.

Arbor

The data comes from the Demographics area.

For further help on retrieving the reports please contact your MIS support team.

4.3 PLAC

The number of Post Looked After Children (PLAC) can be sourced from Table 5 on the October 2024 census.

4.4 CiC

The number of Looked after Children (CiC) can be sourced from your MIS system.

The funding amount to input on the template should be agreed with your SENCO or Headteacher as this funding is claimed from Virtual School Kent.

4.5 Service Children

Schools should use their local records/knowledge to estimate the number of eligible Ever6SC for the period April 2025 – March 2026, April 2026 – March 2027 and April 2027– March 2028.

4.6 Observation & Assessment

NOTE:- Cells F18 and G18 need to be checked to ensure the correct day rate for your school has been applied.

 Other Grants	Units				Rate	Total Funding		
	Grant	2024/25	2025/26	2026/27		2027/28	2025/26	2026/27
Observation & Assessment								
Leadership Lump Sum		0	0	0	£60,445	£0	£0	£0
Day Rate		0	0	0	£10,495	£0	£0	£0
Total Observation & Assessment						£0	£0	£0

5 Universal Infant Free Schools Meals (UIFSM) Grant

To calculate the April to August 2025 allocation using your October 2024 Census and your January 2025 Census please enter the relevant pupil numbers in the cells detailed below.

A qualifying pupil is defined as an infant pupil that took a meal on census day who is NOT a Free School Meal eligible pupil (as this is already funded).

- In cell D25, enter the number of qualifying pupils in Reception (R) as per the October 2024 census.
- In cell D26, enter the number of qualifying pupils in Reception (R) as per the January 2025 census.
- In cell D27, enter the number of qualifying pupils in Years 1 & 2 as per the October 2024 census.
- In cell D28, enter the number of qualifying pupils in Years 1 & 2 as per the January 2025 census.

	Other Grants							
	Grant	Units				Rate	Total Funding	
	2024/25	2025/26	2026/27	2027/28		2025/26	2026/27	2027/28
Universal Infant Free School Meals								
<small>The DfE have not yet confirmed how this will be calculated. However, we have assumed this is on the same basis as 2024/25 guidance.</small>								
	Academic Year							
	2024/25	2025/26	2026/27	2027/28				
October Taken meals year R								
January Taken meals year R								
October Taken meals years 1 & 2								
January Taken meals years 1 & 2								
Qualifying pupils	0	0	0	0				
*190 meals (qualifying pupils X 190)	0	0	0	0				
Rate per meal	£2.58	£2.58	£2.58	£2.58				
Academic Year Allocation	£0	£0	£0	£0				
UIFSM's April to August						£0	£0	£0
UIFSM's September to March						£0	£0	£0
Total Universal Infant Free School Meals						£0	£0	£0

September 2025 to August 2026 – Estimated at October 2025/January 2026

- In cell E25, enter the estimated number of qualifying pupils in Reception **(R)** that are expected to take a meal – October 2025.
- In cell E26, enter the estimated number of qualifying pupils in Reception **(R)** that are expected to take a meal – January 2026.
- In cell E27, enter the estimated number of qualifying pupils in Years 1 & 2 that are expected to take a meal – October 2025.
- In cell E28, enter the estimated number of qualifying pupils in Years 1 & 2 that are expected to take a meal – January 2026.

September 2026 to August 2027 – Estimated

- In cell F25, enter the estimated number of qualifying pupils in Reception **(R)** that are expected to take a meal – October 2026.
- In cell F26, enter the estimated number of qualifying pupils in Reception **(R)** that are expected to take a meal – January 2027.
- In cell F27, enter the estimated number of qualifying pupils in Years 1 & 2 that are expected to take a meal – October 2026.
- In cell F28, enter the estimated number of qualifying pupils in Years 1 & 2 that are expected to take a meal – January 2027.

September 2027 to August 2028 – Estimated

- In cell G25, enter the estimated number of qualifying pupils in Reception **(R)** that are expected to take a meal – October 2027.
- In cell G26, enter the estimated number of qualifying pupils in Reception **(R)** that are expected to take a meal – January 2028.
- In cell G27, enter the estimated number of qualifying pupils in Years 1 & 2 that are expected to take a meal – October 2027.

- In cell G28, enter the estimated number of qualifying pupils in Years 1 & 2 that are expected to take a meal – January 2028.

In Columns K to M, Rows 33 and 34 the April to August and September to March allocations are shown. The total allocations for the financial years can be seen in Row 35.

 Other Grants	Units				Rate	Total Funding		
	2024/25	2025/26	2026/27	2027/28		2025/26	2026/27	2027/28
Grant								
Academic Year Allocation	£0	£0	£0	£0				
UIFSM's April to August						£0	£0	£0
UIFSM's September to March						£0	£0	£0
Total Universal Infant Free School Meals						£0	£0	£0

This information is included in the final **'BPS Summary'** tab.

6 Additional Grants

The PE and Sports Premium Grant is still available to schools and details of the grant the school receives should be entered in Row 41, Columns K-M.

There are several blank lines where you can enter details of other grants that the school may have access to via their advance (Statement of Account) e.g., NQT (ECT) Funding. Details should be entered in Columns B and C and Rows 44 to 63 and the values in Column K, L and M.

ALL other income streams should be included in the Other Income and Expenditure Scenario on the Budget Planning Software (BPS).

7 Supplementary Grant

For Supplementary Grant, there is a separate tab on the template with details for your school. This information is provided using the 'Pupils' tab.

NOTE:- The 'Pupils' tab will need to be monitored closely to ensure the information on the 'Supplementary Grant' tab is correct.

The information provided is split into 3 Years however Years 2 and 3 are indicative only and might be subject to change.

At the top of this sheet, a Protected Cash Advance figure may need to be entered in cell C4. This figure will be provided to you by the Schools' Budget Team if applicable.

Year 1 Excess Element 1 and 2													
Protected Cash Advance	£ -												
	April 2025 - March 2026												
	April	May	June	July	August	September	October	November	December	January	February	March	
Places - Pre-16	0	0	0	0	0	0	0	0	0	0	0	0	0
Places - Post-16	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Commissioned Places	0	0	0	0	0	0	0	0	0	0	0	0	0
Actual	0	0	0	0	0	0	0	0	0	0	0	0	0
Excess places	0	0	0	0	0	0	0	0	0	0	0	0	0
Excess place unit cost (£)	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.37	
Excess places Total (£)	-	-	-	-	-	-	-	-	-	-	-	-	10,000.00
Protection period	March to July actuals						September to February actuals						
Protected balance (£)	-	-	-	-	-	-	-	-	-	-	-	-	-

This tab is used to illustrate how Year 1 Excess Element 1 and 2 funding is calculated. It shows the total commissioned place numbers for each month (Row 10) against the actual place numbers (Row 11), with the difference shown against excess places (Row 12).

This number is then multiplied by the excess place unit cost shown in Row 15 to give a total for each month in Row 16.

Below the excess place totals, the Protection periods are listed, and a protected monthly balance is shown in Row 18. The total annual protected balance is then shown in cell P18.

Year 1 Excess Element 1 and 2													
Protected Cash Advance	£ -												
	April 2025 - March 2026												
	April	May	June	July	August	September	October	November	December	January	February	March	
Places - Pre-16	0	0	0	0	0	0	0	0	0	0	0	0	0
Places - Post-16	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Commissioned Places	0	0	0	0	0	0	0	0	0	0	0	0	0
Actual	0	0	0	0	0	0	0	0	0	0	0	0	0
Excess places	0	0	0	0	0	0	0	0	0	0	0	0	0
Excess place unit cost (£)	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.37	
Excess places Total (£)	-	-	-	-	-	-	-	-	-	-	-	-	10,000.00
Protection period	March to July actuals						September to February actuals						
Protected balance (£)	-	-	-	-	-	-	-	-	-	-	-	-	-

8 'Year 1' Tab

8.1 Place Plus Funding 2025/26

On the 'Year 1' Tab, Place Plus Funding for Element 1 and Element 2, split between Pre and Post 16 will be shown at the top of the sheet. Within the Element 1 and 2 data, funding for the April to August period and the September to March period will be shown.

- The total for Pre-16 Element 1 will be shown in cell I18 and Element 2 in I22.
- A Pre-16 Total shows in cell I24.
- The total for Post-16 Element 1 will be shown in cell I27 and Element 2 in cell I31.
- A Post-16 Total shows in cell I35.
- Excess Element 1 & 2 Funding will be driven by the pupil data entered onto the pupil tab and will be shown in cell I37.

	A	B	C	D	E	F	G	H	I	
10										
11										
12			Place Plus Funding 2025/2026							
13			<u>Pre-16</u>							
14							Places	Rate	Total	
15			Element 1	Apr to Aug		0	£1,667		£0	
16				Sep to Mar		0	£2,333		£0	
17									£0	
18									£0	
19										
20			Element 2	Apr to Aug		0	£2,500		£0	
21				Sep to Mar		0	£3,500		£0	
22									£0	
23										
24								£10,000	£0	
25										
26			<u>Post-16</u>							
27			Element 1	Apr to Jul		0	£1,333		£0	
28				Aug to Mar		0	£2,667		£0	
29									£0	
30										
31			Element 2	Apr to Jul		0	£2,000		£0	
32				Aug to Mar		0	£4,000		£0	
33									£0	
34										
35								£10,000	£0	
36										
37			Excess Element 1 & 2 Funding							£0

- Element 3 funding is shown split out on a monthly basis, with an annual total in cell I52.
- Total Place Plus Funding for 2025/26 will then be shown in cell I54.

	A	B	C	D	E	F	G	H	I
38									
39			Element 3						Total
40								April	£0
41								May	£0
42								June	£0
43								July	£0
44								August	£0
45								September	£0
46								October	£0
47								November	£0
48								December	£0
49								January	£0
50								February	£0
51								March	£0
52									£0
53									
54									Total Place Plus Funding 2025/26 £0
55									

- Just below the line for total Place Plus Funding you will see a list of 'Other Grants'. The amount in these cells are populated using data on the 'Other Grants' tab.
- An overall total estimated funding figure will show in cell I71.

	A	B	C	D	E	F	G	H	I
56									
57			Other Grants						
58									
59			PE & Sport Premium Grant						£0
60			Pupil Premium (PP)						£0
61			Special Nursery (Observation and Assessment Centre)						£0
62			Teachers Pay & Pension Grant - School						£0
63			Teacher's Pension Grant - STLS						£0
64			Universal Infant Free School Meal (UIFSM)						£0
65			16-19 Bursary funding						£0
66			Special School Supplementary Fund						£0
67			Other						£0
68									
69			Other Grants						£0
70									
71			Overall total estimated funding 2025/26						£0
72									

8.2 Pooled Fund Arrangement

(Funding delegated to schools which is recovered via the advances)

Details of Pooled Funding Arrangements will appear below the Other Grants section, with a total expenditure figure in cell I82.

	A	B	C	D	E	F	G	H	I	J
75	Pooled Funding Arrangement									
76							Rate	Places		
77		Free School Meals Eligibility					£0.62	0		£0
78		Trade Union Duties					£2.01	0		£0
79		Moderation of end of key stage assessments					£3.18	0		£0
80		Redundancy and related early retirement costs fund					£6.04	0		£0
81		School Improvement and Intervention Fund				Please select	£0.00	0		£0
82										£0
83										
84										
85										
86										
87										
88										
89										

The School Improvement and Intervention Fund rate will be confirmed following consultation with schools. This rate is not agreed and will be confirmed in March 2025 following consultation with schools. Once confirmed select the agreed option from the dropdown above.

9 'Year 2 & 3 Pupils' Tab

In the pink-shaded cells in the *Year 2 Element 3 pupil data table* at the top of the sheet, enter estimated Year 2 pupil numbers for **each individual need type** against each month from March to July and September to February.

Figures do not need to be entered for August as these will be based on July figures. Each month's pupil numbers will generate funding in the following month, so March numbers will dictate the first month's funding in April 2025 and February numbers will dictate the last month's funding in March 2026.

Year 2 Element 3 pupil data														
* Each month's pupil numbers generates funding in the following month														
March 2026 - February 2027														
Need Type	March	April	May	June	July	August	September	October	November	December	January	February	FTE Pupils	
MLD&SLCN														
SEMH														
SLD														
PD&PMLD														
ASD														
WeekdayPD&PMLD														
WeekdayASD														
WeekendPD&PMLD														

The table just below is for *Year 3 Element 3 pupil data*. As before, enter estimated pupil numbers against each month and need type in the pink-shaded cells.

Year 3 Element 3 pupil data														
* Each month's pupil numbers generates funding in the following month														
March 2027 - February 2028														
Need Type	March	April	May	June	July	August	September	October	November	December	January	February	FTE Pupils	
MLD&SLCN														
SEMH														
SLD														
PD&PMLD														
ASD														
WeekdayPD&PMLD														
WeekdayASD														
WeekendPD&PMLD														

The information entered in these tables will feed into the future years budget calculations on the **'Year 2' Tab** and the **'Year 3' Tab**, so ensure best estimates are used and double-checked for accuracy.

10 'Year 2' Tab

The '**Year 2' Tab** provides a budget projection for 2026/27 and relies on the pupil number estimates provided in '**Year 2 & 3 Pupils' Tab**.

10.1 Place Plus Funding 2026/27

- Enter the estimated number of April to August Pre-16 places in October 2025 in cell G16, and September to March Pre-16 places in cell G17.
- Enter the estimated number of April to July Post-16 places in October 2025 in cell G28, and August to March Post-16 places in cell G29.
- The total for Pre-16 Element 1 will be shown in cell I18 and Element 2 in cell I22.
- The total for Post-16 Element 1 will be shown in cell I30 and Element 2 in cell I36.

Note:- Please ensure that the place numbers entered in Column G are the same as the total pupil numbers calculated for the identified period in the Year 2 & 3 pupil tab, unless the school is under its commissioned numbers. There are checks embedded in the Year 2 & 3 tab, which will highlight any differences in red.

	A	B	C	D	E	F	G	H	I
11									
12									
13									
14									
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28									
29									
30									
31									
32									
33									
34									
35									
36									
37									

- Element 3 funding will be shown further down the sheet, with the number of pupils for each need type and their associated funding rates shown separately.
- Total Element 3 funding is shown in cell I48.
- Total Place Plus Funding for 2026/27 will then be shown in cell I50.

	A	B	C	D	E	F	G	H	I
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
51									

- Just below the line for total Place Plus Funding you will see a list of 'Other Grants'. The amount in these cells is populated using data on the 'Other Grants' tab.

➤ An overall total estimated funding figure will show in cell I67.

	A	B	C	D	E	F	G	H	I
52									
53		Other Grants							
54									
55			PE & Sport Premium Grant						£0.00
56			Pupil Premium (PP)						£0.00
57			Special Nursery (Observation and Assessment Centre)						£0.00
58			Teachers Pay & Pension Grant - School						£0.00
59			Teacher's Pension Grant - STLS						£0.00
60			Universal Infant Free School Meal (UIFSM)						£0.00
61			16-19 Bursary funding						£0.00
62			Special School Supplementary Fund						£0.00
63			Other						£0.00
64									
65			Other Grants						£0.00
66									
67			Overall total estimated funding 2026/27						£0
68									

10.2 Pooled Funding Arrangement

(Funding delegated to schools which is recovered via the advances)

Pooled Funding Arrangement details will appear below the Other Grants, with a total expenditure figure in cell I77.

	A	B	C	D	E	F	G	H	I
69									
70		Pooled Funding Arrangement							
71							Rate	Places	
72			Free School Meals Eligibility				£0.62	0	£0
73			Trade Union Duties				£2.01	0	£0
74			Moderation of end of key stage assessments				£3.18	0	£0
75			Redundancy and related early retirement costs fund				£6.04	0	£0
76			School Improvement and Intervention Fund				£0.00	0	£0
77									<u>£0</u>
78									
79									

11 'Year 3' Tab

The '**Year 3' Tab** provides a budget projection for 2027/28 and relies on the pupil number estimates entered in the '**Year 2 & 3 Pupils' Tab**.

It is set up in the same way as the '**Year 2' Tab** with the Place Plus funding section for 2027/28 at the top of the sheet and Other Grants and details of Pooled Funding Arrangements at the bottom of the sheet.

The information required for this tab is very similar to the '**Year 2' Tab**, but estimates should be updated to reflect Year 3 expectations.

11.1 Place Plus Funding 2027/28

- Enter the estimated number of Pre-16 places as at the October 2026 census in cell G16.
- Enter the estimated number of Post-16 places as at the October 2026 census in cell G28.
- The total for Pre-16 Element 1 will be shown in cell I18 and Element 2 in cell I22.
- The total for Post-16 Element 1 will be shown in cell I30 and Element 2 in cell I34.

NOTE:- Please ensure that the place numbers entered in Column G are the same as the total pupil numbers calculated for the identified period in the Year 2 & 3 pupil tab. As before there are checks embedded in the Year 2 & 3 tab, which will highlight any differences in red.

	A	B	C	D	E	F	G	H	I	J
11										
12				Place Plus Funding 2027/28						
13										
14				<u>Pre-16</u>						
15							Places	Rate	Total	
16				Element 1	Apr to Aug		0	£1,667	£0	
17					Sep to Mar		0	£2,333	£0	
18									£0	
19										
20				Element 2	Apr to Aug		0	£2,500	£0	
21					Sep to Mar		0	£3,500	£0	
22									£0	
23										
24								£10,000	£0	
25										
26				<u>Post-16</u>						
27							Places	Rate	Total	
28				Element 1	Apr to Jul		0	£1,333	£0	
29					Aug to Mar		0	£2,667	£0	
30									£0	
31										
32				Element 2	Apr to Jul		0	£2,000	£0	
33					Aug to Mar		0	£4,000	£0	
34									£0	
35										
36								£10,000	£0	
37										

- Element 3 funding will be shown below, with the number of pupils for each need type and their associated funding rates shown separately.
- Total Element 3 funding is shown in cell I48.
- Total Place Plus Funding for 2027/28 will then be shown in cell I50.

	A	B	C	D	E	F	G	H	I	J
37										
38				Element 3	Future years' top-up rates are indicative					
39							Pupils	Rate	Total	
40					MLD&SLCN		-	£0	£0	
41					SEMH		-	£0	£0	
42					SLD		-	£0	£0	
43					PD&PMLD		-	£0	£0	
44					ASD		-	£0	£0	
45					WeekdayPD&PMLD		-	£0	£0	
46					WeekdayASD		-	£0	£0	
47					WeekendPD&PMLD		-	£0	£0	
48									£0	
49										
50				<u>Total Place Plus Funding 2027/28</u>						£0
51										

- Just below the line for total Place Plus Funding you will see a list of 'Other Grants'. The amount in these cells is populated using data on the 'Other Grants' tab.
- An overall total estimated funding figure will show in cell I67.

11.2 Pooled Funding Arrangement

(Funding delegated to schools which is recovered via the advances)

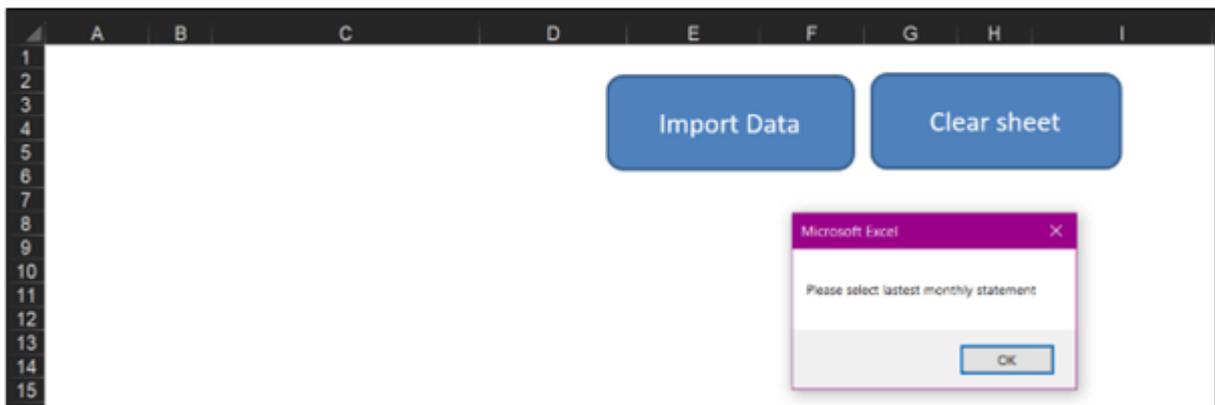
Pooled Funding Arrangement details will appear below the Other Grants, with a total expenditure figure in cell I77.

	A	B	C	D	E	F	G	H	I	J
69										
70		Pooled Funding Arrangement								
71							Rate	Places		
72			Free School Meals Eligibility				£0.62	0		£0
73			Trade Union Duties				£2.01	0		£0
74			Moderation of end of key stage assessments				£3.18	0		£0
75			Redundancy and related early retirement costs fund				£6.04	0		£0
76			School Improvement and Intervention Fund				£0.00	0		£0
77										<u>£0</u>
78										
79										

12 'Monthly Statement' Tab

Each month, shortly after the advances have run, the School Budget Team send out Monthly Element 3 Statements via email.

These statements can be imported into the monthly statement tab. Click the import data button on the monthly statement tab and this will ask you to select your monthly statement, click ok and select the file that needs uploading.



Once the correct latest monthly statement is selected a password will need to be input.

The data from the monthly statement will then complete the spreadsheet automatically.

For the first statement in April, after importing it into the **'Monthly Statement' Tab**, any cells with errors must be corrected

Going back to the **'Pupils' Tab**, the pupil keys should now be added if not already completed as per the monthly statement. For the reconciliation process to function correctly, it is crucial to ensure pupil keys are matched up to the correct pupils.

As pupil keys are entered on the **'Pupils' Tab**, the yellow formatting in Column A will begin to disappear.

	A	B	C	D	E	F
1	Sort by Pupil Key	Sort by Surname		Sort by Need Type	Sort by Start Date	Sort by End Date
2						
3	Pupil Key	Pupil Surname	Pupil Forename	Need Type	Placement START Date	Placement END Date
4	9999-001	A	B	MLD&SLCN	08/09/22	31/03/25
5	9999-002	A	B	SEMH	17/10/23	31/03/25
6	9999-003	A	B	SLD	01/09/18	31/08/24
7	9999-004	A	B	PD&PMLD	11/09/22	31/03/25
8	9999-005	A	B	ASD	01/01/24	31/08/24
9	9999-006	A	B	SLD	13/09/22	31/03/25

Additionally, on the 'Monthly Statement' Tab the red formatting will also disappear as pupil keys are added to the pupil data.

	A	B	C	D	E	F	G	H	I	J	K
1	Pupil Key	DfE	School	Pupil Surname	Pupil Forename	D.O.B	Need Type	Other LA	Placement START Date	Placement END Date	Rate Key
2	7044-001	7044	Rowhill School	Smith					22/09/2014	31/03/2017	7044BESD
3	7044-002	7044	Rowhill School	Martin					01/09/2015	31/03/2018	7044ASD
4	7044-003	7044	Rowhill School	Barry					01/09/2014	31/03/2018	7044BESD
5	7044-004	7044	Rowhill School	Blair					01/09/2015	31/03/2018	7044BESD
6	7044-005	7044	Rowhill School	Coleman	Chris	31/05/2003	BESD	YES	21/04/2007	31/03/2018	7044BESD
7	7044-006	7044	Rowhill School	Blackwell	George	22/12/2003	ASD	NO	01/08/2015	31/03/2018	7044ASD
8	7044-007	7044	Rowhill School	Delaney	Frank	15/02/2003	BESD	NO	01/09/2014	31/03/2018	7044BESD
9	7044-008	7044	Rowhill School	Styles	Harry	01/07/2006	ASD	NO	01/06/2015	31/03/2018	7044ASD
10	7044-009	7044	Rowhill School	Pain	Sally	23/03/2010	BESD	NO	08/02/2016	31/03/2018	7044BESD
11	7044-010	7044	Rowhill School	Ford	Graham	05/07/2003	ASD	NO	01/09/2015	31/03/2018	7044ASD

If a pupil key cell turns BLUE, then this means that the pupil key is a duplicate. On the 'Pupils' Tab the cell for the matching pupil key number will also turn blue.

	A	D	E	F	G	H
1	Sort by Pupil Key	Sort by Surname		Sort by Need Type		
2						
3	Pupil Key	Pupil Surname	Pupil Forename	Need Type	Placement START Date	Placement END Date
4						
5	7044-001	Smith	Craig	BESD	22/09/14	31/03/17
6	7044-002	Martin	Chloe	ASD	01/09/15	31/03/18
7	7044-003	Barry	Jane	BESD	01/09/14	31/03/18
8	7044-004	Blair	Jack	BESD	01/09/15	31/03/18
9	7044-005	Coleman	Chris	BESD	21/04/07	31/03/18
10	7044-006	Blackwell	George	ASD	01/06/15	31/03/18
11	7044-007	Delaney	Frank	BESD	01/09/14	31/03/18
12	7044-008	Styles	Harry	ASD	01/06/15	31/03/18
13	7044-009	Pain	Sally	BESD	08/02/16	31/03/18
14	7044-010	Ford	Graham	ASD	01/09/15	31/03/18
15	7044-007	Smith	Paul	ASD	01/06/15	31/03/18

This is very unlikely to happen but if it does then schools should contact the Schools, High Needs and Early Years Budget Team by telephone (03000 422970), to get a new pupil key generated.

In some instances, schools may have pupils on roll that qualify for funding but have not yet been picked up and included in the monthly statement. In these cases, schools should contact the SEN Resources Team to notify them of any discrepancies:

specialpupiltracking@kent.gov.uk

These pupils should be left on the **'Pupils' Tab** where their pupil key will remain yellow in Column A. They will not appear on the **'Reconciliation' Tab** until they have a pupil key which should be generated the following month and included in the monthly statement.

Once the **'Pupils' Tab** has been updated, any coloured cells should now be white (unless there are pupils awaiting pupil keys on the 'Pupils tab') and the **'Reconciliation' Tab** should be checked for any variances.

13 'Reconciliation Tab

The **'Reconciliation' Tab** picks up the pupils and their associated payments from the **'Monthly Statement' Tab** and then compares those pupils' payments to the forecasts from the **'Pupils' Tab**. Any differences are then shown in the Variance columns.

Only those pupils on the monthly statement are picked up on the **'Reconciliation' Tab**. Schools awaiting pupils to be included in monthly statements won't see the excess pupils from their **'Pupils' Tab** appearing in the reconciliation and will need to make a separate note of any of these variances.

Ensure the correct statement month is selected using the drop-down menu in cell A3.

	A	B
1		
2	Select statement month:	
3	November	
4	April	Pupil Surname
	May	
	June	
6	July	
7	August	
8	September	
9	October	
10	November	
11	December	
12	January	
13	February	
14	March	

To the right of the drop-down menu, cells G1 and G2 perform another check to reconcile the number of pupils on the **'Pupils' Tab** to the number of pupils on the **'Reconciliation' Tab**. If there is a difference between the two figures, then the cells will turn **RED**.

	A	B	C	D	E	F	G	H
1				Number of pupils entered on Pupils tab by school:			277	
2	Select statement month:			Number of pupils on reconciliation sheet:			267	
3	November			Number of pupils on latest statement:			267	
4								£ 106

This maybe because the school has intentionally left pupils on the **'Pupils' Tab** that are expected to be included in the next monthly statement. If this is the case, then no further investigation is needed and cells G2 and G3 will remain red until an updated monthly statement is received the following month.

Once the pupil numbers match the red highlights will disappear.

	A	B	C	D	E	F	G
1				Number of pupils entered on Pupils tab by school: 277			
2	Select statement month:			Number of pupils on reconciliation sheet: 277			
3	November			Number of pupils on latest statement: 277			

However, there could be a situation whereby a school is incorrectly funded for an additional pupil (and therefore has an extra pupil on the **'Monthly Statement' Tab** and **'Reconciliation' Tab**) but also has a pupil for which they are awaiting funding (and have left the pupil on the **'Pupils' Tab**).

In this situation, the red highlights on cells G2 and G3 would disappear as the discrepancies cancel each other out. However, the extra pupil on the **'Monthly Statement' Tab** would be an error highlighted and the additional pupil on the **'Pupils' Tab** would have a yellow highlight in Column A so the user's eye should still be drawn to these discrepancies.

Check the 'Variance to date' column (Column G) and the variance column for the month to which you are reconciling.

In the example below there is a variance of £532.97 against one of the pupils (pupil Key XXXX_007) and this is shown in both Column G (variance to date) and Column J (April variance column).

	A	B	C	D	E	F	G	H	I	J
1	Select statement			Number of pupils entered on Pupils tab by school			10			
2	Month	2017		Number of pupils on reconciliation sheet			10			
3				Number of pupils on latest statement			10			
4								£ 6,018.84	£ 6,551.80	£ 532.97
5	Pupil Key	Pupil Surname	Pupil Forename	Need Type	Placement START Date	Placement END Date	Variance to date	Forecast	Actual	Variance
6	7044-001	Smith	Chris	BE:SD	22/09/14	31/03/17	£ -	£ 532.97	£ 532.97	£ -
7	7044-002	Martin	Chloe	ASD	01/09/15	31/03/16	£ -	£ 838.50	£ 838.50	£ -
8	7044-003	Barty	James	BE:SD	01/09/14	31/03/16	£ -	£ 532.97	£ 532.97	£ -
9	7044-004	Blair	Jack	BE:SD	01/09/15	31/03/16	£ -	£ 532.97	£ 532.97	£ -
10	7044-005	Coombes	Chris	BE:SD	21/04/07	31/03/16	£ -	£ 532.97	£ 532.97	£ -
11	7044-006	Blackwell	George	ASD	01/06/15	31/03/16	£ -	£ 838.50	£ 838.50	£ -
12	7044-007	Deaneley	Frank	BE:SD	01/09/14	31/03/16	£ 532.97	£ -	£ 532.97	£ 532.97

10	10	£ 6,018.84	£ 6,551.80	£ 532.97
	Variance to date	Forecast	Actual	Variance
£	-	£ 532.97	£ 532.97	£ -
£	-	£ 838.50	£ 838.50	£ -
£	-	£ 532.97	£ 532.97	£ -
£	-	£ 532.97	£ 532.97	£ -
£	-	£ 532.97	£ 532.97	£ -
£	-	£ 838.50	£ 838.50	£ -
£	532.97	£ -	£ 532.97	£ 532.97
£	-	£ 838.50	£ 838.50	£ -
£	-	£ 532.97	£ 532.97	£ -

To investigate any differences, check the data for the relevant pupil on the **'Reconciliation' Tab** and compare it to the data on the **'Pupils' Tab**.

In this example there is a variance due to a mismatch between the placement start date on the **'Monthly Statement' Tab** (01/09/XX) and the date on the **'Pupils' Tab** (01/05/XY).

If the monthly statement is correct, once the date is amended on the **'Pupils' Tab**, the variance disappears.

If the monthly statement is incorrect, then no changes need to be made and schools should contact The SEN Resources Team to notify them of any discrepancies (specialpupiltracking@kent.gov.uk). The variance will remain on the **'Reconciliation' Tab** until the following month when any errors on the monthly statement will have been corrected.

It should be noted that the payments shown on the monthly statement are backdated to show how the payments *should have been received* and may not therefore match the actual monthly funding received through the advances.

For example, a pupil who is accidentally missed off the monthly statement in April should then receive a double payment in May through the advances (May's funding and April's backdated funding). However, the monthly statement will show two separate payments in April and May, as this is how the funding should have been received. So, the monthly funding shown on the monthly statements may not exactly match the cash payments received but the overall cumulative total will be the same.

This reconciliation is a process that must be repeated every month. A separate copy of the template should be saved after the reconciliation and given an appropriate name, so that at the end of the year there is a copy of the reconciliation for each month (in addition to a master copy of the template saved for budget setting at the start of the year).

To save a separate monthly copy, select 'Save As' rather than 'Save'. This can be done by clicking 'File' in the top left of the spreadsheet.

Then select 'Save As' and give the file an appropriate name e.g., *April Reconciliation, May Reconciliation etc.*

The following month open the last reconciliation and hit the 'clear sheet' button on the '**Monthly Statement**' Tab before pasting the next statement in and repeating the process.

14 'BPS Summary' Tab

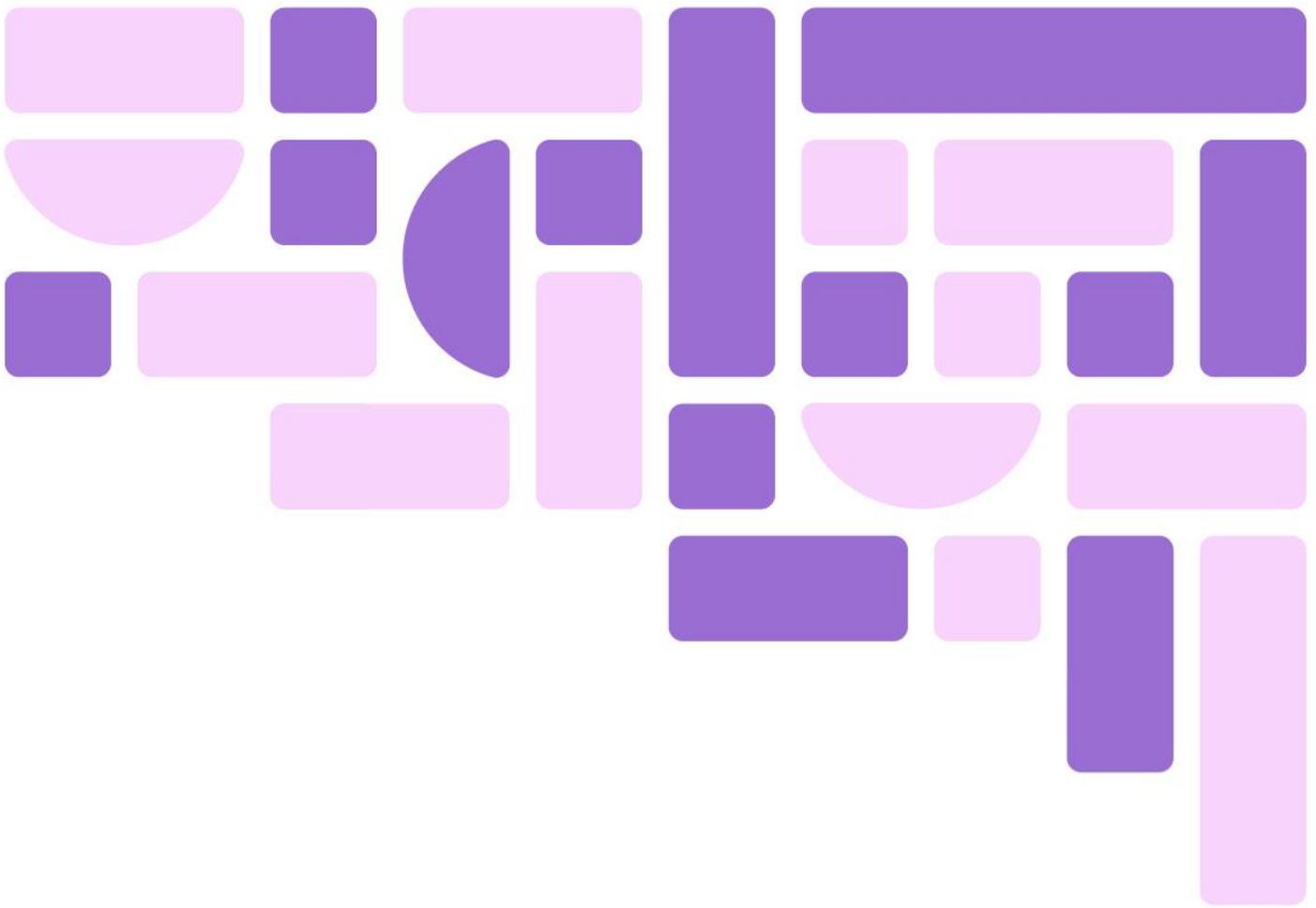
Once all the other tabs have been completed, this tab will summarise your funding by Ledger Code (I01, I02, I03, I05 and I18) for Years 1, 2 and 3, with totals for each year in cells D33, E33 and F33.

		28/02/2025	Year 1 2025-26	Year 2 2026-27	Year 3 2027-28
1					
2					
3					
4					
5	Source of Funding -table	CFR Code			
6					
7	I01 - Funds Delegated by the LA	I01	£0	£0	£0
8	I01 - Teachers Pay & Pensions Grant School	I01	£0	£0	£0
9	I02 - Funding for Sixth Form Students	I02	£0	£0	£0
10	I02 - 16-19 Bursary funding	I02	£0	£0	£0
11	I03 - High Needs top-up funding	I03	£0	£0	£0
12	I03 - Special School Supplementary Fund	I03	£0	£0	£0
13	I03 - Core Schools Budget Grant (CSBG)	I03	£0	£0	£0
14	I03-50 - Teacher's Pension Grant STLS	I03-50	£0	£0	£0
15	I05 - Pupil Premium	I05	£0	£0	£0
16	I18 - Universal Infant Free School Meal	I18	£0	£0	£0
17	I18 - PE & Sport Premium Grant	I18	£0	£0	£0
33			£0	£0	£0
34					
35	Control Check		£0	£0	£0
36					
37					
38	Summary for input in BPS				
47	Funding Scenario Subtotal		£0	£0	£0
67	I & E Scenario Subtotal		£0	£0	£0
68					
69		Total	£0	£0	£0

A table is provided for the figures that need to be input into the Budget Planning Software (BPS). These figures are either put into the Other Income & Expenditure Scenario, or the *5 Years Data* tab within the Funding Scenario.

Pooled funding totals for each year will be shown in the cells below (D79, E79 and F79).

Please refer to the BPS guidance notes for further instructions on how to enter these figures on BPS.



Thank you

For additional information, please contact us below.



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For Information on all our
current training courses,
please enquire [here](#)

