



Education & Skills
Funding Agency

Funding guidance for young people 2021 to 2022

ILR funding returns

This document explains the final ILR funding claim for young people for 2021 to 2022 and how it should be returned to the ESFA. This document does not apply to academies and school sixth-forms who only return school census data. This document is only for funded institutions returning ILR data.

Version 1 published July 2021

Version 2 published November 2021 (Annex E updated July 2022)

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Summary

Education and Skills Funding Agency: Funding guidance for young people 2021 to 2022

This guidance document covers the period 1 August 2021 to 31 July 2022 and is our current advice for the funding year. We know that providers are working through exceptional circumstances due to coronavirus (COVID-19). We may publish further updates to this guidance document about the impact of coronavirus (COVID-19) on our funding rules as these become clear. We will tell you about any changes in our [ESFA updates](#).

You might find our [published information](#) about what colleges and other providers need to do during the coronavirus (COVID-19) outbreak useful.

This document is part of a series of booklets providing ESFA funding guidance for young people for the 2021 to 2022 academic year.

- Funding regulations
- Rates and formula
- ILR funding returns (this booklet)
- Subcontracting funding rules for ESFA funded post-16 funding (excluding apprenticeships)

This summary applies to all these booklets and as they are published they will be available from the [ESFA funding guidance on GOV.UK](#).

These documents outline the main features of the ESFA funding arrangements for 2021 to 2022 and are an integral part of our funding agreements for young people aged 16 to 19 and those aged 19 to 24 funded by the ESFA for study programmes. All these documents should be read in this context, unless specifically stated otherwise. This is the definitive guidance for 2021 to 2022 and supersedes any previous funding guidance.

Institutions must take into account the General Data Protection Regulation (GDPR) regulations in respect of the information they retain, particularly when it is personal or sensitive. It is the institution's responsibility to ensure it is fully compliant with these regulations.

ESFA sets out in its [privacy notice](#) how data is collected and used to perform statutory functions on behalf of the Secretary of State. We will rarely ask for data from you outside of the ILR and school census.

For further information or to contact the ESFA, please use our [online enquiry form](#). Maintained schools should contact their local authority.

What's new?

We have set out some small changes to responsive growth for 2021 to 2022 in [paragraph 27](#). For this funding year, all responsive growth including traineeship growth will be paid on the same profile which is also set out in [paragraph 39](#).

Non-Traineeship responsive growth:

- 50% after R06 return in March
- we will repeat the process with the ILR R10 return, and any outstanding balance of the initial 50% will be paid in July/August 2022 (subject to affordability, we may also make a further 25% growth payment in July/August based on the ILR R10 data)
- subject to affordability, any remaining responsive growth will be paid up to the funding cap in December after the R14 return in October

Version 2: November 2021

[Traineeship growth profile](#) (up to separate traineeship cap):

- 100% after R06 in March
- 100% after R10 in August (less March payment)
- 100% after R14 in December (remainder balance)

[Annex E](#)

- Reference in [paragraph 4](#) to a new PDSAT: Study programmes containing significant levels of non-qualification activity. These students should be reviewed to take into account the recently published additional guidance in-year in [Funding regulations](#) paragraphs 107 and 124 and in [Funding rates](#) paragraph 66 in respect of high levels of non-qualification delivery. This report excludes all students flagged in the ILR for either High needs and /or an EHC plan.

Version 2.01: July 2022

[Annex E](#)

- This advice has been updated in July 2022 to assist institutions with making accurate data returns to funding auditors or their ILR R13 and R14 returns to the ESFA in the autumn 2022 period.

Introduction and background

1. The funding guidance for young people 2021 to 2022 is written on behalf of the Secretary of State for Education who funds the provision of education, using their powers through the Education and Skills Funding Agency (ESFA).

2. These documents set out the ESFA funding guidance for all funded programmes for young people in 2021 to 2022 and cover all 16 to 19 funding provided by the ESFA. Separate funding arrangements apply for 16 to 19 apprenticeships.

3. The funding guidance documents are an integral part of the ESFA's funding agreements. All guidance in the documents should be read in that context, unless specifically stated otherwise.

4. The ESFA receives ILR funding returns. These data returns include the student numbers and the associated generated total funding with reference to the 2021 to 2022 funding allocation. This data is used to determine future funding allocations. In general, we will use the ILR data for all in-year monitoring purposes.

5. The ESFA requires a year-end estimate from all funded institutions after submitting their ILR R10 data. Additional returns will only be required from:

- contract institutions that are subject to reconciliation and that do not hold an agreed funding contract for the 2022 to 2023 funding year, and
- institutions that fail to make an accurate and timely ILR returns

6. Any institution that fails to meet the deadlines for ESFA ILR returns set out in [table 1](#) will also need to return a funding estimate. We will identify such institutions as high-risk institutions for funding audit purposes. We still require the final signed claim from all institutions for the reasons set out in annex A paragraphs 15 to 17.

7. The 16 to 19 funding claim report, which is available from either the Funding Information System (FIS) or the Submit Learner Data (in previous years the Hub), supports the required funding claim returns. For all 16 to 19 final claims the ESFA now combines the 16 to 19 study programme funding claim with our adult funding claim return. When making electronic returns, institutions should refer to the advice available from the website ([returning ILR funding claims to the ESFA](#)) in making their funding claim returns. All institutions' final claim returns must be signed and then returned electronically to the ESFA as they form part of our assurance arrangements to the National Audit Office (NAO) and are used in monitoring final performance by institutions.

8. For institutions with returns subject to audit by the ESFA that appoint and contract with the funding auditor they will copy the auditor report to the ESFA. These institutions are still required to make their final claim return to the ESFA on the same basis as all other funded institutions as explained in the above paragraph. The required returns and

the timetable for them are set out in table 1. [Table 2](#) explains the contents of the annexes in this booklet.

Deadlines for returns

9. Institutions must return the 16 to 19 funding claim form and all associated audit opinions to the relevant agency in accordance with the timetable agreed between the institution, its funding auditors and the ESFA.

10. In order to meet the returns timetable set out in table 1, institutions must ensure that their 16 to 19 funding claims and ILR data are shared with auditors in time for them to meet the return timetable. Funding auditors have requested that final data should be shared with them at least one month before the final claim is due, that is by 20 September 2022.

Table 1: Deadlines for ILR returns 2021 to 2022: all institutions

Funding model (all types of institutions)	Deadlines for returns in 2021 to 2022 (<i>type of return</i>)
<p>In-year monitoring</p> <p>ILR R04</p> <p>ILR R06</p> <p>ILR R10</p> <p>ILR R13</p>	<p>All ESFA-funded institutions that make ILR returns must make sure their data on the web portal is uploaded in accordance with the dates set out below:</p> <p>6 December 2021 (R04 latest return date)</p> <p>4 February 2022 (R06 latest return date)</p> <p>8 June 2022 (R10 latest return date)</p> <p>Year end claim return (after R10 return)</p> <p>14 September 2022 (R13 latest return date)</p>
<p>Final ILR and final claim</p> <p>A signed FIS final claim report; and</p> <p>ILR R14 (2021 to 2022)</p>	<p>20 October 2022 (final claim follows R14 return)</p> <p>The ESFA electronic final funding claim must be returned in accordance with the published guidance on our website at (Returning ILR funding claims to the ESFA)</p> <p>Where needed funding audit reports on individual funding claim returns must meet the agreed deadline.</p>
<p>Delivery subcontracting declarations</p>	<p>At least twice during the funding year in line with other funding streams – dates to be specified</p>

Table 2: Explanatory annexes in this booklet

Annex	Description	Applies to:
A	Guidance for completing forms: ILR funding estimate/claim 2021 to 2022	All institutions
B	FIS or Submit Learner Data ILR 16 to 19 funding claim 2021 to 2022	All institutions
C	Funding reconciliation for contract institutions 2021 to 2022	Contract institutions only
D	Funding claim report 2021 to 2022: additional technical information	All institutions
E	16 to 19 funding data returns 2021 to 2022	All institutions

11. Independent learning providers (ILPs) are regarded and referred to as contract institutions. They are usually the only funded institutions that are subject to funding reconciliation in 2021 to 2022, and they will be monitored and where necessary have their payments adjusted through their ILR data returns.

12. This will enable the ESFA to determine which contract institutions need an in-year allocation adjustment for underperformance to reduce the value of clawback at the final claim stage.

13. All higher education institutions (HEIs) that previously only returned funding data through the Higher Education Statistics Agency (HESA) data return are now required to make ILR returns and so are required to make the same funding returns as those institutions returning ILR data from this year.

Arrangements

14. All institutions making ILR final 16 to 19 funding claims should refer to the FIS 16 to 19 funding claim report that produces the outturn figures on a similar basis to our funding claim system. In March and July 2022 after the respective ILR R06 (contract institutions only) and R10 data has been processed, we will issue an estimated reconciliation statement to all institutions. Similarly, final reconciliation statements will be issued to all institutions after the receipt of final claim and data returns. Further education (FE) colleges and their financial statement auditors will be able to use these documents to help complete the college's financial statements. The statements will confirm any change to allocations and/or retrospective clawback for institutions. Guidance on completing the forms is in annex A.

15. The final claim declaration is included in the FIS 16 to 19 funding claim report as the final page. Institutions should follow the advice on the website ([returning ILR funding claims to the ESFA](#)) in making their final return to the funding body. Any institution that ceases delivery during the funding year will be required to return a signed version of the 16 to 19 funding claim report that matches their final ILR submission as part of their agreed closure arrangements with the ESFA.

16. Institutions must keep the original document as a financial record in accordance with the advice in the 'Funding regulations' guidance 2021 to 2022, paragraph 20.

17. The ESFA expects the funding generated from ILR R14 to be consistent with the final funding claim, after taking account of manual adjustments. Institutions must run the relevant agency funding compliance and eligibility Provider Data Self-Assessment Toolkit (PDSAT) reports to verify their ILR data during the year.

18. All institutions must use their unique United Kingdom Provider Reference Number (UKPRN) on all funding claim and ILR data returns.

Funding principles: all institutions

19. The ESFA expects all institutions to deliver their full funding agreements each year. We will review institutions' performance for previous years, to ensure that allocations are soundly based. Student numbers are the key indicator of performance and have a direct effect on future allocations. Tolerance and non-reconciliation of funding is not designed to reward persistent underperformance.

20. For the purposes of monitoring institutions, the ESFA will calculate the performance of each institution in 2021 to 2022 as described in this booklet and in the other funding guidance booklets. In particular, we will compare the institution's student number and funding outturn with their student number and funding in the allocation and/or contract. To support this approach, the ESFA will also apply the condition of funding deduction (calculated from 2019 to 2020 student data) to both the allocation and the out-turn for 2021 to 2022. This deduction will not affect the calculation of lagged funding allocation values for 2022 to 2023. These will be affected, where applicable, by the condition of funding reduction arising from non-compliance with the condition of funding for students in 2020 to 2021. This is further explained in Annex D.

Adjustments to payments: all institutions

21. Reconciliation of 16 to 19 funding for either under or over performance will not apply to the majority of institutions. This should mean that there are no mid-year or retrospective reconciliation funding adjustments for grant-in-aid institutions. The ESFA will not normally fund any growth for grant-in-aid institutions delivering more than their allocation.

22. Final underperformance adjustments (clawback) are usually only necessary for contract institutions. Clawback will usually be profiled for recovery between April 2022 and December 2022 and within the ESFA own financial year ending in March 2023.

23. When institutions submit their final funding claim and final ILR return by 20 October 2022, final reconciliation will be based on that return. The data will replace any interim data that has previously been submitted.

24. The final adjustment of funds will usually be determined using ILR R14, the final funding claim (taking account of any audit qualifications) and, in exceptional circumstances, the results of any separate audit or ESFA investigation. In the separate subcontracting control regulations document (paragraphs 15 and 16), the ESFA has set out the principles for recovering funding for ineligible or non-existent subcontracting provision.

25. In exceptional circumstances, the ESFA can make grant-in-aid institutions subject to reconciliation. They may be subject to the same funding adjustment rules for underperformance as contract institutions or to any additional conditions of funding being applied to their allocation. We will separately inform such institutions of this decision. Where institutions are planning to close or run down their 16 to 19 study programmes (either on a permanent or temporary basis), they must notify the ESFA at the earliest opportunity and as a minimum before the start of the academic year in which they cease recruitment for year 12 students. In such cases the allocation made for that academic year will be partly or wholly withdrawn, this will be dependent upon whether there are year 13 students on roll. Late notification of closure, after the start of the academic year, will result in a recovery of funds from the year in which they cease recruitment for year 12 students. Where an institution has not planned to close their young people provision but does not recruit or data returns reveal that no students have been enrolled, the ESFA will withdraw the allocation and will also action recovery of funds where payments have already occurred.

Contract institutions (only): funding reconciliation adjustments

26. Contract institutions' allocations are subject to adjustments for under and over performance.

27. ESFA will use the final ILR R14 and final claim to either clawback for under-performing institutions or to pay responsive growth funding to over performing institutions. For ILPs, traineeship growth below the separate traineeship cap will be fully funded for the funding year, where the full funding allocation has been delivered. Traineeship growth is not subject to the usual responsive growth affordability checks so will be fully funded, however it will be paid for 2021 to 2022 using the standard responsive growth payment profile to align growth payments. The advice on [traineeships](#)

[in-year growth for 2021 to 2022](#) is also available on GOV.UK. All other responsive growth payments are subject to affordability, and therefore the initial in-year growth will be paid at 50% of the reconciliation value. Final growth payments may be subject to scaling down for the remaining 50%. To make the reconciliation as easy as possible for both us and our providers, responsive growth will be paid in accordance with our published priorities and in the following order:

- initial 50 % in-year payment based solely on ILR R06 returns that takes into account all 16 to 19 funded delivery above both the allocation and the usual responsive growth tolerance (this includes traineeship growth and any other ear marked growth priorities we identify during the funding year)
- growth over 50% will be subject to an affordability check later in the year and we will then determine if we then need to ring fence any of the growth for full payment if part of the overall responsive growth fails our affordability checks - the affordability check does not apply to traineeship growth and any other ear marked growth priorities we have identified during the funding year
- after R14 we will assess if the growth tolerance has been applied to reduce any traineeship growth and then make any additional payment as part of final R14 responsive growth payments
- to further simplify the reconciliation process we will not be doing a formal R13 reconciliation process for 2021 to 2022 as any changes after R10 are picked up through the R14 final reconciliation process

28. The principles of contract institution funding adjustment and final reconciliation for over performance for this year are as follows:

- in-year allocation payments are made on profile
- final full-year funding variances are calculated by comparing an institution's outturn (their total whole year delivery) with their final funding allocation as paid for the year (subject to the following bullet point)
- underperformance and growth funding adjustments are subject to a tolerance, as small marginal changes in activity are not subject to either upward or downward reconciliation
- reconciliation applies to all programme funding including block 1 and block 2 of disadvantage funding and to the English and maths payment premium
- high needs funding is not usually subject to reconciliation for any institutions; however, institutions are expected to show they are spending their allocation appropriately in supporting high needs students

Underperformance (clawback) calculation

29. For calculating clawback at the final reconciliation calculation, the ESFA will apply a tolerance of the higher of 1.0% of the programme allocation or £5,000 when comparing the total programme cash delivered against the total programme allocation (excluding FPF).

30. The ESFA does not apply in-year funding reductions that disadvantage contract institutions when it comes to calculating final reconciliation. Therefore, an institution with significant underperformance will be subject to in-year clawback rather than a change to their agreed allocation.

31. Contract institutions whose ILR R06 funding out-turn is below 75% of their programme funding allocation will be subject to clawback from April 2022. The detail is set out in Annex C and the Contract Institution Reconciliation example workbook. For contract institutions with persistent underperformance, the ESFA will seek to ensure sufficient clawback is recovered in-year to ensure that monthly allocation payments are possible throughout the next funding year.

Over performance (responsive growth) calculation

32. For the purposes of responsive growth payments, the contract institution's total eligible programme funding cash delivery will be compared to their programme funding allocation. Further information on traineeship growth can be found in the [ESFA funded 16 to 18 traineeships guidance](#).

33. As with clawback, the ESFA does not fund small marginal changes and therefore does not fund the higher of either the first 1.0% or £5,000 of any positive variance (but this tolerance will not be applied to Traineeship over delivery at R14).

34. The responsive growth cap for contract institutions is normally 30% of the allocation with a minimum value of £100,000 and a maximum value of £1 million.

Verification processes for any responsive growth funding payments to contract institutions

35. The ESFA will carry out additional funding eligibility compliance tests before paying any responsive growth funding. Where this raises any eligibility concerns, any responsive growth funding will not be paid until additional funding audit assurance is obtained to support the institution funding return.

Contract institutions: adjustment profile

36. The clawback profile for contract institutions will be based on their allocation profile. It will apply to all reconciliations, whether determined by ILR returns or final

claims. The clawback profile period will usually run from April to December 2022, as set out in annex C. We will review ILR R04 performance and where programme delivery is below 30% of allocated programme funding we will start clawback from January 2022 to take account of under-delivery in the funding year.

37. The clawback profile is designed to reduce the risk to delivery while also meeting Treasury requirements to recover and protect unused public funds. To meet these requirements, contract institutions that are funded will continue to have their clawback for 2021 to 2022 underperformance spread across their allocation payments for each year. In order to protect public funds the ESFA reserve the right to bring forward any clawback of funding as deemed necessary to avoid either any potential loss to the ESFA or the need to invoice an institution later in the year where future monthly allocation payments for either the current or next year are insufficient to repay the scheduled clawback.

38. When a contract institution does not have a guaranteed allocation in 2022 to 2023, the ESFA needs to safeguard public funds and so will apply a different clawback profile. The ESFA will also apply this profile to any institution that has received either a provisional or confirmed Ofsted Grade 4 or where significant concerns are raised over the financial health of the institution. In these cases clawback will take place:

- during the 2021 to 2022 funding year (between March and July 2022), and
- with any final return clawback following receipt of either updated ILR data or final claims in autumn 2022

39. The ESFA will make interim growth payments in March 2022. These will be 50% of the interim reconciliation value for contract institutions that have already achieved their full whole year allocation, according to their ILR R06 data return. We will repeat the process with the ILR R10 return, and any outstanding balance of the initial 50% will be paid in July/August 2022. Subject to affordability, we may also make a further 25% growth payment in July/August based on the ILR R10 data. The traineeship growth profile which is not subject to an affordability check but is limited by the separate traineeship cap. The Traineeship growth payment profile for 2021 to 2022 will remain at 100% to recognise the importance and impact of this delivery on provider cashflow for this education recovery year. From 2022 to 2023 any Traineeship growth will be paid in accordance with general responsive growth rules in accordance with our usual rules on all growth payments.

40. The ESFA will only make any final growth funding payments when all the affordability and eligibility checks explained in this document have been carried out. Any final responsive growth payments will only be considered after receiving timely ILR returns for the year and the final funding claims in October 2022.

Review of final 16 to 19 funding claims: all institutions

41. Annex D explains in detail how the funding outturn figures are calculated on the FIS 16 to 19 funding claim report. Institutions must check final funding claims against the funding totals calculated from their ILR data before submitting data and returns. Institutions may find the following checks helpful; they are particularly important before making ILR data submissions:

- check the validation reports on the Submit Learner Data before making the ILR submission; these will show any students that are not included on the FIS 16 to 19 funding claim report
- review the FIS 16 to 19 funding claim report to check that all students who have turned 19 during the second or subsequent year of their programme are correctly recorded; see annex D for how to code these students
- students shown in row C on the 16 to 19 funding claim report must have an Education Health and Care (EHC) plan; the ILR field learner funding and monitoring type must equal EHC , and the learner funding and monitoring code must be set to 1
- review PDSAT reports to reduce the risk of inaccurately recording students in ILR returns

Compliance and funding audits of ILR data

42. Funding auditors appointed by the ESFA must use the audit opinion supplied to them by us under their own funding audit contract.

43. Institutions appointing their own funding auditors should use their own audit opinion. Individual audit firms may find our contract funding audit opinion helpful in drafting their opinions.

44. The ILR return must be sent to funding auditors by 20 September 2022. This applies to institutions subject to a funding audit of their final funding claim as notified by the ESFA. It also includes all funding audits undertaken at institutions by the ESFA appointed auditor under our agreed joint contract. The return is then due to the ESFA by the published date.

45. If institutions or funding auditors anticipate that the final claim will not be received by 20 October 2022, before this date they must send the ESFA a letter that:

- explains the reasons for the delay, and
- explains the action to be taken, and
- provides a firm promise date for the signed final claim. All final ILR returns must meet the 20 October 2022 deadline

46. When funding auditors qualify an institution's funding claim, we are likely to require further work by the institution and its funding auditor. These institutions must pass the final claim to their funding auditor and ask them to send it to the ESFA with their report on the audit of their final funding claim and supporting data.

47. The final audit opinion for this year is similar to the previous final funding audit opinion. The emphasis is on the importance of the accuracy of institutions' funding claims. When funding auditors sign off the funding audit opinion for final returns after the due date, they must attach a report identifying the causes for delay. Submitting funding audit opinions after that date will mean that the ESFA records the institution as not submitting timely data returns. The final claim data must be available in good time to sign off college financial accounts, which are due no later than 31 December 2022.

48. Institutions must run relevant ILR funding audit PDSAT and use our funding rules monitoring reports to verify their own data during the year. When institutions want to simplify their ILR funding audit, the ESFA recommends that the reports are run and cleared prior to any substantive visits from the funding auditor. Institutions should review planned hours for all funded students who attend a study programme for less than 6 weeks in accordance with the additional advice in companion documents Rates and formula paragraphs 33 to 35 and in Regulations paragraphs 114 to 116 and Annex C. We have also set out some additional advice in [Annex E: 16 to 19 funding data returns 2020 to 2021](#) – Planning by institutions to reduce possible funding and/or funding audit data errors.

49. When institutions are subject to funding audit and have substantial eligibility issues, the ESFA may require additional scrutiny or work above the standard funding audit contract. We may charge the institution for this work.

Subcontracting delivery declarations

50. We will expect FE institutions to provide a delivery subcontractor declaration for 16 to 19 funding as we do already for other funding streams. You will be expected to provide a fully completed delivery subcontractor declaration by the dates we will give you. This will be at least twice during this year funding year. If you do not subcontract, you must still provide a nil return to confirm this. You must also update your subcontractor declaration if and when your subcontracting arrangements change during the year.

Annex A: guidance for completing forms: ILR 16 to 19 funding claim 2021 to 2022

Calculating funding

1. The funding methodology is set out in the documents that make up the ESFA funding guidance.
2. The ESFA's default in-year position is to use the ILR data returned through the Submit Learner Data to monitor all institutions' performance against their funding agreement.
3. To help institutions complete the forms, FIS includes a 16 to 19 funding claim report that reports funding in a similar way to the funding allocation statement. This includes the final claim declaration on the final page of the report. Technical information on the report is set out in annex D. If an institution has no claim in a category, the report will show '0' (zero).

Completing the form

4. The ESFA now mainly monitors performance against each type of allocation through ILR data returns, as most institutions for 16 to 19 funding no longer need to make manual adjustments to their final ILR funding total.
5. The Submit Learner Data or FIS ESFA funding claim report contains all valid 16 to 19 funded students who count as a start for funding purposes and their associated funding. This report should help all funded institutions return their total student numbers and the cash that they have delivered for this academic year when making their funding claim returns to the ESFA.
6. All 16 to 19 funding claims must be returned as set out below:
 - the 16 to 19 funding claim part of the wider ESFA year-end and final claims should match the figures on the Submit Learner Data or FIS 16 to 19 funding claim report
 - if an institution needs to record a manual adjustment and/or estimates of future activity being delivered during the year, these must only be entered on the right-hand side of the report
 - each institution has programme funding as part of its funding allocation; the format of the FIS 16 to 19 funding claim report is similar to that required for the funding claim returns
 - institutions should follow the advice on the website ([how to return ILR final funding claims to the ESFA](#)) in making their final return to the funding body

Funding Information System: all institutions

7. FIS helps institutions make their funding returns for the year. All institutions must read annex D of this document for further advice on the FIS funding claim report, particularly before compiling their ILR returns.

8. All agency funding audits use institutions' ILR data.

Advice on funding and ILR data monitoring

9. The ESFA will use ILR data returns to monitor institutions' delivery against their allocation (contract institutions in particular). We may require separate funding returns from institutions that fail to return ILR data according to our published timetable for ESFA ILR data collections. We will notify institutions when we require such separate funding returns.

10. The ESFA will issue final reconciliation statements in a format similar to the allocation statement. They will also include the outturn and reconciliation information. They will be sent to:

- contract institutions, in autumn 2022 (these will also include the profile of any reconciliation adjustments for 2021 to 2022), and
- all ILR funded grant-in-aid institutions, in autumn 2022; these will assist institutions preparing final accounts for sign off by financial statement auditors after the receipt of final ILR data in October 2022

Declaration on final claim: all institutions

11. The principal or head of the institution must sign the final claim form. For higher education (HE) institutions, the person with responsibility for FE in the institution must sign the final claim form. All institutions' final claim returns must be signed and then copied electronically to the ESFA.

12. The signed final claim forms are part of the ESFA's assurance arrangements to the National Audit Office (NAO), and we will use them to monitor final performance. The original signed claim must be kept by the institution as a financial record in accordance with the advice in 'Funding regulations', paragraph 20.

13. The principal or head of the institution is required to certify that, to the best of their knowledge, the funding claimed has been calculated from data correctly extracted from the institution's records, which accurately reflect enrolments in accordance with the documents that make up the funding guidance and other relevant guidance.

14. They must also certify that, to the best of their knowledge, the final 16 to 19 funding claim is free from misstatement, whether caused by fraud or by other irregularity or error, and that it complies with all the guidance provided by the ESFA, including that given in this booklet. This statement is particularly important for institutions not subject to a funding audit, as we have no separate assurance from any independent audit opinion on their funding claim.

Purpose of final claim: all institutions

15. The final claim has several purposes:

- it provides the ESFA with assurance from the accounting officer over the regularity of the institution's 16 to 19 funding claim and ILR data returns
- it provides an agreed final outturn that can be compared with the allocation on an institution, territorial and national basis
- it determines whether funding will be adjusted by clawback; we expect the cash claimed to be consistent with financial provision made by the institution in its financial statements

16. Institutions must sign off the final claim, including final ILR adjustments and any audit manual adjustments, as being materially accurate. To assist them in making good-quality ILR and funding returns to us, all funding institutions must also use the PDSAT reports that are relevant to their own provision and data before signing their final claim.

17. As stated in paragraph 24 of the main body of this booklet, the ESFA will use the final 16 to 19 funding claim to determine retrospective funding adjustments. This will take account of any audit qualifications and, in exceptional circumstances, the results of any separate ESFA investigation.

Purpose of agency funding auditor's opinion on a final claim: all institutions

18. The agency funding auditor's opinion provides the ESFA with supplementary assurance over the funding claimed by institutions, as the ESFA requires assurance for its own accounts that the funding claimed poses no risk to public funds. The opinion also provides us with a final opinion on the institution's funding data, which allows us to inform the institution and its financial statement auditor of the expected final funding position for this year.

Manual adjustments (recorded on annex B part 2, funding difference form)

19. The ESFA does not expect manual adjustments to be necessary. The only exception is where either the ESFA or an appointed funding auditor determine that an error (either individually calculated or calculated through extrapolation) needs to be applied to the final ILR data return. We expect such adjustments to be very rare and exceptional. As such, institutions must agree manual adjustments with us before submitting them on a final claim. Any overall audit adjustments are expected to be negative: an institution under-claiming must make the necessary changes to their underlying ILR data.
20. The rules on manual adjustments in part 1 and part 2 of the 16 to 19 funding claim are not the same for cash and student numbers. The cash adjustments in parts 1 and 2 should match exactly, while the student numbers may be different.
21. In some cases, this will include a number of separate calculations and a sheet of background material explaining how the proposed adjustment has been calculated. These calculations and material must reconcile with claim value recorded on part 2 of the claim (annex B: part 2).
22. No manual adjustment numbers used in previous years are claimable and these must not be used for this year.

Annex B: ILR 16 to 19 funding claim 2021 to 2022

The 16 to 19 funding claim report, which is available from either the Funding Information System (FIS) or the Submit Learner Data, supports the required funding claim returns. For all 16 to 19 final claims the ESFA now combines the 16 to 19 study programme claim with our adult funding claim return. When making electronic returns, institutions should refer to the advice available from the website ([returning ILR funding claims to the ESFA](#)) in making their funding claim returns. All institutions' final claim returns must be signed and then returned electronically to the ESFA as they form part of our assurance arrangements to the National Audit Office (NAO) and are used in monitoring final performance by institutions.

Purpose of 16 to 19 funding claim

The purpose of the final claim is to provide the ESFA with an assurance statement by the relevant accounting officer over the regularity of the institution's 16 to 19 funding claim and ILR data returns. It is also used for institutions where reconciliation is appropriate to determine whether any funds paid for this year will be recovered for underperformance. As stated in this document in paragraph 24, any adjustment of funds will be finally determined using the final 16 to 19 funding claim 2021 to 2022, taking account of any audit qualifications and, in exceptional circumstances, the results of any separate agency investigation.

The head of the institution (or in the case of HEIs, the person with responsibility for FE in the institution) must sign the declaration on the final claim system. For any institution that closes 16 to 19 provision before our final claim system opens in October 2022 they must submit a signed copy of the 16 to 19 funding claim report, which is available from either the Funding Information System (FIS) or the Submit Learner Data, that supports their final ILR return.

Annex B Part 2: final funding difference form 2021 to 2022

This part of the form does not need to be returned unless a valid audit manual adjustment is being made to the ILR funding return as part of the final claim return. If so, this page should be printed together with the accompanying FIS 16 to 19 funding claim report 2021 to 2022 (which will be treated by the ESFA as the funding figure page of the final funding claim).

Please only return this form to the ESFA if any entry other than zero is necessary.

Reference: 'ILR funding returns 2021 to 2022'

Institutions receiving funding from the ESFA for 2021 to 2022 are asked to complete this form whenever a manual adjustment is being claimed on part 1 of this form, and to return it with part 1. All institutions should use this form to record the reason(s) for the difference between the 16 to 19 funding claim and the cash generated by processing the relevant ILR return through the notified versions of the FIS using the notified release of the LARS, or any updated version. A list of acceptable manual adjustments is included in annex F of the main document. Part 2 of final funding claim.

Institution name in 2021 to 2022 (please print):

UKPRN code in 2021 to 2022:

Manual adjustment number	Description	Students affected (number)	Difference (funding)
2022-001	Audit (or ESFA) adjustments may be made to reduce funding in the following circumstances: <ul style="list-style-type: none"> to reflect errors in an institution's claim or the lack of an adequate audit trail to remove funding for ineligible students or programmes, and/or to remove funding for students duplicated in other funding streams or in other institution funding claims 		
Total difference arising from manual adjustments (cash adjustments must match total manual cash adjustment in Part 1)			

Annex C: Funding reconciliation for contract institutions 2021 to 2022

1. The examples in Table C1 (and are unchanged from last year) below are based on the rules set out in paragraphs 26 to 34 in the main section of the document.

Table C1: Final reconciliation examples

1.0	Examples	A	B	C	D
1.1	Funding Allocation	£500,000			
1.2	Tolerance - standard 1.0%	£5,000			
1.3	Funding growth cap	£150,000			
1.4	Funding outturn	£485,000	£497,500	£505,000	£535,500
1.5	Responsive Growth *	£0	£0	£0	£30,500
1.6	Clawback *	-£10,000	£0	£0	£0
1.7	Performance against Funding Agreement	97.0%	99.5%	101.0%	107.1%

* See notes overleaf for explanation of figures in rows 1.8 and 1.9 above

Notes on the examples from table C1

- A** Contract institution delivers 97% of their funded allocation with ESFA clawback of allocation funding as they delivered below 99% of their programme allocation.
- B** Contract institution delivers 99.5% of their funded allocation with zero clawback of allocation funding as they delivered 99.5% of their programme allocation which is within the 1.0 % clawback tolerance.
- C** Contract institution delivers 101% of their funded allocation but is paid no responsive growth funding as all over delivery is within the growth tolerance.
- D** Contract institution delivers 107% of their funded allocation and subject to affordability receives growth funding of £30,500. In the example any final responsive growth in 1.8 will be capped at the value in 1.6.

Profiles for funding adjustments for contract institutions for 2021 to 2022

2. When making funding adjustments for contract institutions, the ESFA uses the principles set out in paragraphs 36 to 40. This annex sets out the percentage profiles used each month used for clawback.

Clawback profile for continuing institutions

3. The clawback profiles for recovery of under delivered allocations for contract institutions with a funding contract agreed for 2021 to 2022 by the 31 March 2022 are set out in tables C2 and C3 below but these are subject to the additional safeguards to protect public funds set out in paragraph 37. This will apply to all funding reconciliations, whether determined by ILR returns or final claims. We now review ILR R04 performance and where programme delivery is below 30% of allocated programme funding we will start clawback from January 2022 to take account of under-delivery in the funding year.

Table C2: R06 (and R10) programme out-turn as used to determine in-year clawback for those institutions also funded in 2022 to 2023	
If R06 less than 50% of full year allocation	Clawback = Full allocation payment for April – July
If R06 is between 50% and 65% of full year allocation	Clawback = Half allocation payment for April – July
If R06 is between 65% and 75% of full year allocation	Clawback = One-third allocation payment for April - July only
If R06 is between 75% and 85% of full year allocation	Clawback = Provisionally half allocation payment for July only
If R06 is greater than 85% of full year allocation	No in-year clawback before July
Where out-turn has substantially improved at R10 we will review whether the clawback planned for July is appropriate. Where out-turn at R10 is below 95% of the full year allocation we may increase the clawback planned for July.	

Table C3: Clawback Profile for 2021 to 2022 for those institutions also funded in 2022 to 2023.

	R10	R14
August	30.00%	
September	25.00%	
October	25.00%	
November	10.00%	50.00%
December	10.00%	50.00%

The above profile from August to December 2022 is applied to the balance of R10 clawback after taking into account any in-year clawback already recovered as withheld allocation payments (see Table C2) before the end of July 2022.

The clawback figures will be reviewed and finalised at R14 which will impact on the clawback values in December.

Where R10 delivery is at least 95% of the programme allocation the clawback will usually be profiled for recovery in two equal instalments between November and December.

2021 to 2022 clawback profile for those institutions without an agreed contract for 2022 to 2023

4. The ESFA will ensure that payments to contract institutions without an allocation for the following year are restricted to match the institution outturn at R06 to avoid the need to invoice organisations for the recovery of unused public funding for those institutions that do not have future contracts.
5. This policy also recognises that those institutions that have no contract for the following year may be winding down their operations during the latter part of the funding year and ceasing to recruit any new students later in the funding year.
6. For such contract institutions the ESFA will profile the full clawback calculated from the R06 return so that the institution is only paid an allocation profile between March and July 2022 that has already been earned from their R06 return.

Annex D: 16 to 19 funding claim report 2021 to 2022

Additional technical information

1. The FIS 16 to 19 funding claim report sets out the funding outturn figures for ESFA funded students. The general layout and coding of the report is shown at the end of this annex.

2. The reporting code reflects that the ESFA 16 to 19 funding calculation covers the following groups:

- students aged 14 to 16 under a direct 14 to 16 funding contract with the ESFA
- students aged 16 to 18 including 16 to 18 high needs students
- students aged 19 to 24 with an EHC plan for 2021 to 2022
- students who started programmes aged 18 (or less) in the first year of their programme but who are aged 19 or over on the 31 August 2021 (known as 19+ continuers) are funded under the 16 to 19 ESFA funding methodology

3. To keep the 16 to 19 funding claim report as simple as possible, it mainly uses the following ILR fields:

- source of funding
- funding model
- learner funding and monitoring type
- learner funding and monitoring code
- date of birth
- planned learning hours and planned enrichment, employability and pastoral hours

4. Students must have at least one learning aim coded in the ILR data, as set out in table D1, in order to be funded under the 16 to 19 funding methodology.

5. The FIS 16 to 19 funding claim report puts students in the full and part time funding bands as set out in companion document Rates and formula, and then applies the national rate to each band. When calculating students' programme funding, the report uses the same funding factors as the institution's funding allocation.

6. The outturn calculation handles the disadvantage elements differently to the other funding factors, as disadvantage funding is an additional amount added to the programme funding. The outturn has to include the disadvantage element and at the same time reflect what proportion of the allocation has been delivered – that is, the

difference between the allocation's student numbers and the actual student numbers recruited during the year. The calculation is as follows:

- the total block 1 and block 2 funding is calculated as a percentage of the programme funding (less disadvantage and before area cost)
- this percentage is applied by FIS (at the same standard percentage) to each individual student's programme funding (before adding disadvantage funding or using the area cost factor). The standard disadvantage uplift factor for the institution is shown in FIS tables in the column labelled PrvDisadvPropnHist
- English and maths payment premium will also be added to the outturn based on the percentage of the premium paid within the total programme funding allocation.
- FIS calculates the outturn including both the programme and disadvantage funding. This total is then further uplifted by the area cost factor to produce the outturn

7. The outturn calculation handles the large programme uplift calculation using the same principles set out above for disadvantage funding.

8. The cash reduction made to 2021 to 2022 allocations for students who did not meet the condition of funding in 2019/20 is also being applied to institutions funded outturn in 2021 to 2022.

9. This ensures those institutions who are subject to funding reconciliation are treated equally in respect of the condition of funding as those who are not subject to reconciliation. This approach ensures that the funding removed from 2021 to 2022 allocations through non-compliance with the condition of funding for some students in 2019/20 cannot be offset by delivery in 2021 to 2022. This deduction will not affect the calculation of lagged funding allocation values for 2022 to 2023. These will be affected, where applicable, by the condition of funding reduction arising from non-compliance with the condition of funding for students in 2020 to 2021.

10. We issue full guidance on the ILR 16 to 19 funding claim report in [the FIS guidance](#), which is available on GOV.UK.

ILR data recording issues

11. Institutions must update the data entry in ILR field 'source of funding' for all continuing students that change funding body responsibility for a later year of their programme. Therefore, the ILR learning aim record for these students will be different across funding years.

12. Students who started programmes aged 18 (or under) in the first year of their programme but who are aged 19 or over on the 31 August 2021 (known as 19+ continuers) are funded under the 16 to 19 ESFA funding methodology.

13. All students with an EHC plan must be recorded with Learning funding and monitoring type=EHC and Learning funding and monitoring code=1. This enables the ESFA to ensure the funding position mirrors our statutory responsibilities.

Provider Data Self-Assessment Tool (PDSAT) reports

14. As stated in the main document paragraph 17, the ESFA expects institutions to use PDSAT reports to verify their own ILR data during the year. KPMG have developed the software and will provide support. Support is via their helpdesk facility as detailed on the [main PDSAT page](#), where you can also find a PDSAT e-learning guide.

Notes on FIS ESFA funding reports

15. The notes at the bottom of the FIS 16 to 19 funding claim report are set out below.

1 Disadvantage is calculated as the total Block 1 and Block 2 elements of your 2021 to 2022 allocation as a proportion of the total programme funding (less disadvantage and before area cost) in your 2021 to 2022 allocation.

2 English and maths payment premium will also be added to the outturn based on the percentage of the premium paid within the total programme funding allocation

3 Large programme uplift is calculated as the large programme element of your 2021 to 2022 allocation as a proportion of the total programme funding (less large programme funding and before area cost) in your 2021 to 2022 allocation.

4 This page includes all students who have 16 to 19 funding and are identified in the ILR as 16 to 19 funded (such as source of funding code = 107).

5 Any students coded as Adult funded (such as source of funding code = 105) will not appear on this report, even if their funding model is set to 25 (16 to 19 (excluding Apprenticeships) funding).

6 Row C includes students aged 19 to 24 on 31 August 2021 who are 16 to 19 funded (that is, source of funding code = 107) and have an EHC plan.

7 Row D includes students aged 19 or over on 31 August 2021 who are 16 to 19 funded (that is, source of funding code = 107), are funded using 16 to 19 funding (that is, funding model = 25) and are not included in Row C.

8 All factors in this report and used in funding calculations are those used in your 2021 to 2022 allocation.

9 The 2021 to 2022 condition of funding removal reflects the funding that has been removed from your 2021 to 2022 allocation in relation to students who did not comply with the condition of funding on English and mathematics in 2019/20. The total funding (less condition of funding removal) figure will form the basis of the outturn used for all institutions, to ensure that the outturn and allocation figures are calculated on a consistent basis.

10 From 2021 to 2022 funding for T levels will be included as a separate category on the report to assist us in monitoring T level delivery which is subject to its own reconciliation system as set out in companion book Rates and formula.

Table D1: FIS 16 to 19 funding reports

A summary of the use of ILR fields and correct student coding for ESFA funding

16 to 19 Funding claim report Category	ILR field 'source of funding'	ILR field 'funding model'	ILR field 'learner funding and monitoring'	Learning delivery funding and monitoring	Age at 31 st August
A 14 to 16 Direct Funded Students	Equals: 107	Equals: 25	N/A	Type=LDM Code=320	14 or 15
B 16 to 19 Students (including High needs students)	16 to 19 high needs students				
	Equals: 107	Equals: 25	Type=HNS Code=1	N/A	<19
	16 to 19 Students (excluding High Needs Students)				
	Equals: 107	Equals: 25	Type<>HNS Code<>1	N/A	<19
C 19 to 24 students with an EHC plan	Equals : 107	Equals: 25	Type= EHC Code=1	N/A	>=19 and <=24

D (19+ Continuing students (excluding EHC plan students) (This is applicable to all ILR funded institutions)	Equals : 107	Equals : 25	Type<> EHC Code<>1	N/A	>=19
Total Funding	Total (Programme funding only) = A + B + C + D (from above)			'Not equal to' is denoted by <>	
Condition of funding reduction	Allocation deduction for not meeting condition of funding in 2019/20 (this is the cash figure deducted from the 2021 to 2022 allocation)				

Annex E: 16 to 19 funding data returns 2021 to 2022

Planning by institutions to reduce possible funding and/or funding audit data errors

This advice has been updated in July 2022 to assist institutions with making accurate data returns to funding auditors and their ILR R13 and R14 returns to the ESFA in the autumn 2022 period. When ESFA report on funding audits to the NAO we must show the difference between the pre-audit values and the post audit-values. We recognise that for many providers the full ILR data checks are usually complete by R14 data returns but may not necessarily have been done early enough for the start of any funding audit work. For 16 to 19 funding purposes for most providers only R06 and R14 data returns count for funding purposes and this may help explain why a lot of “data cleaning” is left until the late summer period. The advice below is also intended to reduce the need for institutions to make other manual adjustments or data business cases for future allocations.

For the few providers selected each year for a funding audit the advice below should help us all to keep any post funding audit “errors” to a minimum and this helps:

- the provider
- the funding auditor
- the ESFA funding audit management team
- the NAO
- the whole FE sector by helping us demonstrate to the NAO that the sector generally complies with the guidance and the risk attached to 16 to 19 delivery is low and helps to reduce the numbers being audited in future years

To help reduce the risk of “audit errors” in ILR data before it is presented to any funding auditor it would be helpful if the funded institution undertakes the following actions (and we have provided contractual links to support some of the items below). This work reduces the risk to both us, institutions and funding auditors of the consequences of poor data returns.

1. Run the 16 to 19 Funding claim summary report (usually around 4 pages and available from either the Hub or from FIS) and ensure all of the following:
 - a. that the overall student numbers appear consistent with the delivery the provider is undertaking and that each sub-group is also correct – 16 to 19 including High Needs, 19 to 24 with EHC plan and 19+ continuers
 - b. that the number expected has been cross checked to the allocation statement and that the variances in numbers are what the provider expects

2. Run the English and Maths Conditions of funding report (available from the Hub or FIS) and check that students appearing on the report as “not meeting the Condition of funding” have been fully checked to see if they have been correctly flagged in ILR.
3. Run PDSAT and use our funding rules monitoring reports and in particular the reports on 16-19 “planned hours” issues as this is the core data for all 16 to 19 funding audits. Report 22Y-212 identifies students by funding band and planned and actual periods of attendance and is a key audit risk assessment report in respect of accuracy in planned hour data returns.
4. Report 21Y-209 sets out which students may need planned hours adjustments to comply with Funding regulations paragraphs 117 to 119. A new PDSAT report, “Study programmes containing significant levels of non-qualification activity” (22Y-218) sets out which students need review as their non-qualification hours make up 50% or more of the study programme total planned hours for the year. These students should be reviewed to take into account the recently published additional guidance in-year in [Funding regulations](#) paragraphs 107 and 124 and in [Funding rates](#) paragraph 66 in respect of high levels of non-qualification delivery. This report excludes all students flagged in the ILR for either High needs and /or an EHC plan. The reports that must be checked before every mandatory ILR return for 16 to 19 funding (R04, R06, R10, R13 and R14) are listed below.

22Y-201	Full time learners on short study programmes
22Y-202	Learners with high weekly study hours
22Y-203	Learners with high planned hours in-year
22Y-204	Learners with qualification hours for non-qualification programmes
22Y-205	Funded hours thresholds
22Y-206	Learners on study programmes of no more than four weeks' duration
22Y-207	Withdrawals and qualifying days for funding
22Y-208	Withdrawals and qualifying days for Condition of Funding
22Y-209	Completions, withdrawals or transfers within first six weeks
22Y-210	Withdrawals and planned hours for learners continuing from a previous year
22Y-218	Study programmes containing significant levels of non-qualification activity

Post-16 funding report monitoring

FRM02	Duplicate learning aims being delivered at two or more providers
FRM03	16 to 19 funded learners who are also funded elsewhere
FRM28	Planned hours for learners who complete or leave learning within their initial 6-week period
FRM29	Learners who complete or leave learning on or just after the qualifying period for funding
FRM30	Learners with more than 35 planned learning and EEP hours a week
FRM42	Work experience over 300 hours not recorded as a core aim
FRM56	16 to 19 study programmes with planned learning hours but learner not studying any regulated qualifications

5. Once notified of the relevant ILR sample produce for every student a cover sheet in accordance with Funding regulations Annex B that verifies the total planned hours entered on the ILR against the student enrolment and attendance records held by the institution. If the hours do not exactly match then an explanation should be provided where any difference would change the funding band the student is recorded in the ILR. For example a 16 to 17 year old student recorded in the ILR at 580 planned hours but with a cover sheet for 570 hours should not usually generate a funding error. Whereas a cover sheet showing 530 planned hours for a 16 to 17 year old student recorded in the ILR at 570 planned hours is a potential funding error and a full explanation will be required by the auditor.
6. If any funding audit work is delayed or extensive further testing is required one of the possible consequences for the provider is also set out in this document in paragraph 49.



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