



Education
Funding
Agency

Section 251 financial collection 2015 to 2016

**Advice for local authorities compiling
their outturn statement**

June 2016

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Introduction

Local authorities (LAs) are required under Section 251 of the Apprenticeships, Skills, Children and Learning Act 2009 to prepare and submit an education and children and young people's services outturn statement to the Secretary of State for Education.

The outturn statement applies to the period from 1 April 2015 to 31 March 2016 and must be submitted by 25th August 2016.

This advice is for LA finance officers. Separate guidance applies to the preparation of the budget statement.

Regulatory provisions directly affecting the content of section 251 outturn statements are also made in the [School and Early Years Finance \(England\) Regulations 2014](#).

Where guidance material in this document is interpreted in such a way as to conflict with any regulations currently in force, those regulations take precedence.

Purpose of financial statements

Local authorities (LAs) have a statutory duty to publish their outturn statements as and when prescribed in the Administrative Direction issued by the Secretary of State for Education and this can be found in the [s251 documents section on the GOV.UK website](#)

The section 251 outturn statement is intended to:

- Provide schools, parents and others with an interest in education and children's services with details about schools and LA funding and expenditure;
- Inform the Treasury for monitoring purposes;
- Inform Parliament in its role of monitoring the Department's accountability for public funds. MPs ask about school and LA expenditure via the mechanisms of Parliamentary Questions or through the Education Select Committee.

To inform debate about differing levels of expenditure between LAs and schools it is important that robust finance data is available. It is therefore essential that all statements are prepared to a common format and are accurate. The statements are used by the Department for Education for the publication of statistics, for constructing benchmarking tables for LAs and for answering Parliamentary Questions and other requests for data.

Publication and submission of outturn statements

LAs must submit their outturn statement for the prescribed period to the Secretary of State for Education by 25th August 2016 by using the DfE's centralised data collection and management system for education COLLECT (Collections On-Line for Learning, Education, Children and Teachers). Accessed through [Secure Access](#).

The COLLECT system is an online data collection tool allowing LAs to load their returns direct to the Department's collections database. When using COLLECT:

- You will be asked to enter your expenditure figures directly onto the COLLECT system.
- The tables published on the s251 website should not be used for completion or submitted to the Department. Instead you should use the standard Table A and Table A1 reports from the COLLECT system and collate into one workbook. Blank reports can also be used as an excel template for LAs requiring data to be linked into certain cells.

A copy of the outturn statement must be made available:

- **to every school maintained by LAs:** The LA must provide a hard copy if requested of each outturn statement to the governing body and head teacher of each school maintained by them in the unlikely event that they do not have access to the internet;
- **to the general public:** The LA must make a copy of the whole statement available at the education offices of the LA (where a copy must be available for inspection by parents and others in the community at all reasonable times and free of charge);
- **on a website:** The LA must make a copy of the whole statement available on a website which is maintained by the LA and accessible by the public.

Where LAs adjust their tables to suit their own local publishing standards, all the headings for categories and items of expenditure must be listed, whether or not they are relevant to their expenditure activity in the year. LAs should ensure that when adapting tables for local publication, no font size used in the finished publication is less than 7pt and no shading or colouring is used. Figures might otherwise become unreadable when tables have to be photo-copied.

The [Section 251 web page on GOV.UK](#) contains the most up-to-date detailed s251 data reports for all LAs.

Technical help with COLLECT system

For advice and assistance with meeting the standards and using the system please contact the Data Collections Helpdesk via the [data collections service request form](#).

Academies

Direct payments by LAs to academies must be shown in section 251 table A and any income from academies should be included within the income column. For example, SEN funding paid by the LA in respect of top-up funding for individual pupils in academies needs to be included in the high needs expenditure lines.

Form, content of statements, data entry

The Administrative Direction sets out the Secretary of State's requirements relating to this data collection. Additional information can be entered in the notes section on COLLECT.

The outturn statement must be presented in two parts for the prescribed period in the order specified:

Table A: This is information at LA level that provides an overall picture of the expenditure on schools and the amount being spent on education centrally.

Table A1: This relates to the expenditure on children's and young people's services including: sure start children's centres and early years, children looked after, other children and family services, safeguarding children and young people's services, family support services, services for young people and youth justice.

Do not use 'dashes' and do not leave blank cells.

Amounts are to be shown to the nearest whole pound.

On COLLECT if a negative figure is entered it will automatically be shown in brackets.

HELP: For advice on the contents of the regulations and guidance, authorities should send an email to: Academy.QUESTIONS@education.gsi.gov.uk

Notes to Table A: LA Level Information

Guidance for the completion of this table covers expenditure for the period 2015-16.

General principles

Outturn statements give details of LA revenue expenditure.

Enter in each line, as appropriate, the amount of spending by the authority (excluding any delegated or devolved funding) on the expenditure categories in the lines. Where there is no amount to be entered in any particular cell a zero is to be used.

Administrative costs or overheads attributable to that description of expenditure must be included under the appropriate item head, if necessary suitably apportioned between school types etc. Similar treatment will apply to expenditure in relation to support for IT systems.

High Needs Expenditure

This covers expenditure outside the Individual Schools Budget on children and young people with special educational needs and those who require alternative provision.

Early Years Expenditure

This applies whether it is attached to a maintained school or whether it is private provision funded by the LA in some way, but not Sure Start which includes a wide range of services and is included in s251 table A1.

Guidance to column headings

Early years column

Includes the free entitlement in maintained nursery schools and nursery classes and private, voluntary and independent providers (including academies and funded child-minders) and therefore must include the total expenditure within the early years' single funding formula for 2, 3 and 4 year olds. Also include other relevant expenditure on early years' children.

In this column include everything relating to pupils aged under 5 who are not in reception classes.

Nothing for this age range should appear in the primary column.

Primary column (Reception +)

Includes first, infant, junior and middle-deemed primary schools plus units attached to them, i.e. special education units attached to primary phase schools. This must exclude all expenditure within the early years single funding formula.

Secondary column

Includes secondary and middle deemed secondary schools. Include all special units attached to secondary schools. Include funding for sixth forms, including DSG used for sixth form pupils.

SEN/Special schools column

This covers special schools and special academies. Do not include special education units attached to, or resourced provision in primary and secondary schools.

AP/PRUs column

This covers Pupil Referral Units, and other alternative provision made under section 19 of the Education Act 1996.

Post school column

This covers FE, sixth form and independent colleges and any other post-16 providers that are not schools or academies.

Gross column

Total of all expenditure columns

COLLECT will include validation on Table A gross column for those lines where comparisons can be made with the LA's Budget 2015-16 and 2014-15 Outturn figures. A warning will be created if total gross for a line is outside a given range compared with the previous year's expenditure, and LAs are asked to give explanations in the notes area of COLLECT. The 2015-16 and 2014-15 data used for the comparison and the parameters of the range can be viewed in the error/ queries area.

Income column

No government grants inside or outside Aggregate External Finance (AEF) or EFA grants should be entered in this column: they should be entered in line 1.5.1 (other specific grants). European Union funding, milk subsidy, lottery money and any other non-

government contributions/ grants should be included. Academy income can also be added here.

Net Column

This column will be calculated automatically.

Net (Budget Totals) Column

This column is populated automatically from 15-16 budget data and is only shown when reports are produced.

Schools Expenditure

1.0.1 Individual Schools Budget (ISB) after academy recoupment: This line should contain all funding provided to maintained schools and early years providers as part of their budget shares from the individual schools budget. It should not reflect the expenditure of individual schools. Dedicated Schools Grant allocated through the ISB is regarded as spent by the LA as soon as it is passed to schools.

The ISB also includes the amount made available to private, voluntary and independent (PVI) providers for the free entitlement for 2, 3 and 4 year olds. This also includes early years funding for academies. Funding for disadvantaged two year olds should be included within the ISB.

LAs are no longer permitted under the regulations to adjust school budget shares during the year, other than for early years. Note in particular that high needs top-up funding is devolved to schools outside the budget share rather than added to the budget share, and at outturn should still appear in line 1.2.1.

Pre-16 funding for maintained primary and secondary schools should be the same as what was submitted in the schools block pro forma unless the budget share has since been altered or schools have converted to academy status during the year. The regulations no longer allow in-year adjustment to school budget shares except in defined circumstances.

Unlike in the section 251 budget form, line 1.0.1 should NOT include any expenditure on academies (except in the early years column).

De-delegated Items

These apply only to maintained primaries and secondaries (including middle deemed primary and middle deemed secondary).

1.1.1 Contingencies: Include here expenditure as defined in Part 1 of the [School and Early Years Finance \(England\) Regulations 2014](#) This “expenditure on the schools specific contingency” is central expenditure deducted for the purpose of ensuring that monies are available to enable increases in a school’s budget share after it has been allocated where it subsequently becomes apparent that a governing body have incurred expenditure which it would be unreasonable to expect them to meet from the school’s budget share which may include expenditure in relation to -

- Schools in financial difficulty;
- The write-off of deficits of schools which are discontinued excluding any associated costs and overheads;
- New, amalgamating or closing schools; or
- Other expenditure where such circumstances were unforeseen when initially determining the school’s budget share.

1.1.2 Behaviour support services: Include here the expenditure for providing or purchasing specialist behaviour support services, both advisory and teaching.

1.1.3 Support to UPEG and bilingual learners: Include here expenditure for the purposes of improving the performance of under-performing pupils from ethnic minority groups and meeting the specific needs of bilingual pupils.

1.1.4 Free school meals – eligibility: Include here expenditure for determining the eligibility of a pupil for free school meals.

1.1.5 Insurance: Include here expenditure on insurance in respect of liability arising in connection with schools and school premises.

1.1.6 Museum and library Services: Include here expenditure on services to schools provided by museums and libraries.

1.1.7 Licences/ subscriptions: Include here expenditure on licence fees or subscriptions paid on behalf of maintained schools. Some copyright licences are now dealt with through a central contract with the DfE and funding to pay for these should appear in line 1.4.13 (Other items).

1.1.8 Staff costs – supply cover (excluding cover for facility time): Include here expenditure for making payments to, or in providing a temporary replacement for, a woman on maternity leave or to a person on adoption leave. Also expenditure of the same kind in respect of persons:

- Performing public duties under [section 50 of the Employment Rights Act 1996](#);
- Undertaking jury service;

- Who are elected or appointed representatives of employee safety where there is no recognised trade union safety representative, under the [Health and Safety \(Consultation with Employees\) Regulations 1996](#)
- Who are elected or appointed employee representatives where there is no recognised trade union, for the purposes of Chapter II of Part IV of the [Trade Union and Labour Relations \(Consolidation\) Act 1992](#) as defined in section 196 of that Act or regulation 13(3) of the [Transfer of Undertakings \(Protection of Employment\) Regulations 2009](#).
- Taking time off for ante-natal care under [section 55 of the Employment Rights Act 1996](#);
- Undertaking duties as members of the reserve forces as defined in [section 1\(2\) of the Reserve Forces Act 1996](#);
- Suspended from working at a school;

Plus expenditure in making payments to, or in providing a temporary replacement for –

- a person who is seconded on a full-time basis for a period of three months or more other than to a local education authority or the governing body of a school; or
- persons who have been continuously absent from work because of illness for 21 days or more.

1.1.9 Staff costs – supply cover for facility time: Include expenditure in making payments to, or in providing a temporary replacement for, persons:

- carrying out trade union duties or undergoing training under [section 168 and 168A of the Trade Union and Labour Relations \(Consolidation\) Act 1992](#);
- taking part in trade union activities under [section 170 of the Trade Union and Labour Relations \(Consolidation\) Act 1992](#) (although such activities should attract **unpaid** time off);
- who are officials of a recognised trade union acting as safety representatives under the [Safety Representatives and Safety Committee Regulations 1977](#);
- who are officials of a recognised trade union acting as employee representatives for the purposes of Chapter II of Part IV of the [Trade Union and Labour Relations \(Consolidation\) Act 1992](#) as defined in section 196 of that Act or regulation 13(3) of the [Transfer of Undertakings \(Protection of Employment\) Regulations 2009](#).
- who are appointed learning representatives of recognised trade unions, in order for them to analyse training requirements or to provide or promote training opportunities, and to carry out consultative or preparatory work in connection with such functions.

High needs expenditure

1.2.1 Top up funding - maintained schools: Include here expenditure on top-up funding for maintained schools, including pupil referral units. This will include pupils placed in ordinary classes, in special units and resourced provision, in special schools and in PRUs. As noted in line 1.0.1, top-up funding is devolved not delegated to schools and always remains outside the school's budget share. It should also include any funding delegated to schools for the purpose of any top-up funding they pay directly to PRUs, but not any such funding included with the schools' delegated budget shares.

1.2.2 Top up funding – academies, free schools and colleges: Include here expenditure on top-up funding for academies and free schools. This will include pupils placed in ordinary classes, in special units and resourced provision, in special academies and free schools, and in alternative provision academies and free schools. It should also include any expenditure to academies and free schools for the purpose of any top-up funding they pay directly to PRUs, but not any such funding included within the academies' delegated general annual grant from the Education Funding Agency.

In the post-school column include expenditure on top-up funding for students in sixth form colleges and further education colleges.

1.2.3 Top up and other funding – non maintained and independent providers: Include expenditure on top-up funding for non-maintained special schools, and expenditure on pupils with SEN statements or education, health and care (EHC) plans at independent schools.

In the post-school column include expenditure on top-up funding for students at specialist post-16 institutions and other independent post-16 providers.

1.2.4 Additional high needs targeted funding for mainstream schools and academies: Include expenditure from the authority's high needs budget which is given to mainstream schools and academies to ensure that they have enough funding to meet additional costs up to £6,000 for pupils with SEN, where they cannot reasonably do this out of their budget.

1.2.5 SEN support services: Include the costs of non-delegated centrally retained specialist SEN support services for pupils with or without statements or EHC plans, whether supported directly by the LA or commissioned by them. This will include services for visual, hearing and physical impairment, specific learning difficulties, speech, language and communication, profound and severe learning difficulties, and autism.

- Include expenditure on these services for 0-5 year olds
- Include expenditure on these services to home educated children

- Include expenditure on EY SENCOs who are centrally managed across a number of EY providers

Do not include expenditure on behaviour support services which are not in support of SEN (see line 1.1.2)

1.2.6 Hospital education services: Hospital education is defined in the regulations as education provided at a community special school or foundation special school established in a hospital (usually called a hospital school), or under any arrangements made by the LA under [section 19 of the Education Act 1996](#) (normally provision in PRUs or services centrally managed by the LA, where the child is being provided with such education by reason of a decision made by a medical practitioner. Include expenditure on hospital education services that are not funded as places in special schools (including so-called hospital schools) or PRUs (sometimes known as medical PRUs) in accordance with the regulations.

Expenditure should include both services, made available to both children and young people resident in the LA's area and services made available to those who are in the area because that is where they are receiving their health care. It should also include expenditure on the LA's pupils who are receiving their education from an independent hospital education provider.

1.2.7 Other alternative provision services: Include here expenditure on AP services provided directly or commissioned by the LA. This may include funding for home educating parents. Also include funding for AP providers other than PRUs, AP academies and AP free schools. Include funding for commissioned services delivered by PRUs, AP academies and AP free schools, but exclude any funding for places at these AP providers and any top-up funding in respect of pupils at these providers (see lines 1.2.2 and 1.2.3)

1.2.8 Support for inclusion: Include here expenditure for –

- Collaboration between mainstream and special schools and primary and secondary schools to enable children with special educational needs to take part in mainstream activities
- Devolved expenditure for the integration of children from specialist to mainstream settings and the provision of discrete services or projects to promote such integration, such as commissioned outreach services

Do not include recharges or the expenditure of monitoring SEN provision. This should be included in the Other Education and Community Budget 2.1.2 Monitoring of SEN provision.

1.2.9 Special schools and PRUs in financial difficulty: Include here expenditure on assisting special schools and PRUs in financial difficulty.

1.2.10 PFI /BSF costs at special schools and AP/PRUs: Include here expenditure on funding PFI or BSF costs at special schools; special academies, AP/PRUs and AP academies, where the local authority has decided to fund this outside the place funding and top-up funding.

1.2.11 Direct payments (SEN and disability): Include here all expenditure agreed by the LA to provide a direct payment to the parents of children, or to young people, with an Education Health and Care Plan under the special educational provision under [The Special Educational Needs \(Personal Budgets\) Regulations 2014](#).

Include here SEN transport expenditure where there have been direct payments made to families to cover these costs.

1.2.12 Carbon reduction commitment allowances (PRUs): Include expenditure on these allowances in relation to PRUs in the LA's area.

Early years expenditure

1.3.1 Central expenditure on children under 5: Include here centrally retained expenditure on children aged under 5 and should equal the sum of early years contingency + centrally retained for funding the 2, 3 and 4 year old entitlement.

Central provision within schools spend

1.4.1 Contribution to combined expenditure: Include here expenditure on the contribution to a combined service approved by the schools forum ([paragraph 4 \(c\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2014](#)).

1.4.2 School admissions: Include here expenditure incurred in connection with the LA's functions under [section 85A of the 1998 Act \(as inserted by s46 2002 Act\)](#). This includes the administration of the system of admissions of pupils to schools including expenditure incurred in:

- carrying out consultations under [section 88C \(2\) of the 1998 Act](#), establishing, maintaining and consulting with representative bodies for the purposes of admissions
- in relation to appeals

1.4.3 Servicing of schools forums: Include here expenditure incurred in connection with the LA's functions of running the forum as defined under [section 47A of the 1998 Act](#)

[\(addition under Section 43 of Education Act 2002\)](#) (establishment and maintenance of, and consultation with, schools forums).

1.4.4 Termination of employment costs: Include here expenditure in respect of premature retirement costs, or for the purposes of securing the resignation of any person employed in a maintained school where there are consequential savings to the schools budget and such cost have been approved by the Schools Forum [\(paragraph 4 \(b\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2014\)](#).

1.4.5 Falling rolls fund: Include here expenditure incurred in connection with declining pupil numbers in -

- (a) Schools which were awarded either the highest or the second highest grade in their last inspection under [section 5 of the 2005 Act](#), including those inspected during the funding period
- (b) Academies that have not previously been inspected under [section 5 of the 2005 Act](#) and have a predecessor school or schools which was awarded the highest or second highest grade in its last inspection under [section 5 of the 2005 Act](#), including those inspected during the funding period.

Where funding is likely to be necessary due to subsequent growth in pupil numbers at such schools before the end of the next three financial years after funding period 2015-16

1.4.6 Capital expenditure from revenue (CERA): Include here expenditure commonly known as CERA (capital expenditure which an authority expects to charge to a revenue account of the authority within the meaning of [section 22 of the Local Government Act 2003](#)).

1.4.7 Prudential borrowing costs: Include here expenditure incurred in repayment of borrowings under [paragraph 4\(a\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2014](#).

1.4.8 Fees to independent schools without SEN: Include here expenditure pursuant to [section 18 of the 1996 Act](#) in making any grant or other payment in respect of fees or expenses (of whatever nature) which are payable in connection with the attendance of pupils at a school which is not maintained by any LA and is not an academy.

Include expenditure on post 16 students without SEN in independent schools.

1.4.9 Equal pay - back pay: Include here expenditure for meeting the cost of equal pay settlements in schools.

1.4.10 Pupil growth/ Infant class sizes: Include here the following expenditure:

- Expenditure incurred due to a significant growth in pupil numbers as a result of the LA's duty under section 13(1) of the 1996 Act to secure that efficient primary education and secondary education are available to meet the needs of the population in their area
- Expenditure to be incurred prior to the opening of new schools to fund the appointment of staff and to enable the purchase of any goods and services necessary in order to admit pupils
- Expenditure incurred in order to make provision for extra classes in order to comply with the School Admissions (Infant Class Sizes (England) [Regulations 2012](#).

This includes pre and post opening expenditure for new schools (including academies) built to meet basic need.

1.4.11 SEN transport: Include here expenditure that has been off-set by savings to the schools budget and has been approved by the schools forum ([paragraph 4\(d\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2014](#)).

1.4.12 Exceptions agreed by Secretary of State: Include here centrally retained schools expenditure approved by the Secretary of State and falling outside the classes or descriptions of planned expenditure in [Schedule 2 of the 2014 regulations](#). It should only include specific disapplication requests that have been approved with some commentary explaining them within the COLLECT system. This excludes expenditure on licences which should be under 1.4.13.

1.4.13 Other items: Include here expenditure on –

- (a) Copyright licences which are negotiated centrally by the Secretary of State for all publicly funded schools. These licences are those for:
 - The Copyright Licensing Agency licence
 - The School Printed Music Licence
 - The Newspaper Licensing Agency Schools Licence
 - The Educational Recording Agency Licence
 - The Public Video Screening Licence
 - The Motion Picture Licensing Company Licence
 - The Performing Right Society licence
 - The Phonographic Performance licence
 - The Mechanical Copyright Protection Society licence

- The Christian Copyright Licensing International licence
- (b) Remission of boarding fees payable in connection with the attendance of pupils at maintained schools and academies
- (c) Miscellaneous purposes provided the expenditure does not amount to more than 0.1% of the authority's schools budget and was approved by the schools forum or the Secretary of State before 1 April 2013

1.5.1 Other Specific Grants: Other specific grants, whether devolved or not devolved to schools. This **does not** include any element of the Pupil Premium grant, which is not to be entered anywhere on the form. Also, the sixth form grant must not be included

The cost of administration of these grants should be entered at line 2.0.6.

1.6.1 Total schools expenditure (after academy recoupment)

Memorandum

Reconciliation of schools expenditure

1.7.1 Dedicated Schools Grant brought forward from 2014-15: Any carry-forward of DSG (positive or negative) from 2014-15.

1.7.2 Dedicated Schools Grant for 2015-16: The DSG that the LA actually received in 2015-16 (after academy recoupment).

1.7.3 EFA funding: Grant supporting post 16 education in schools, including special schools.

1.7.4 LA additional contribution: This includes any additional funding provided by the LA to support the Schools Budget.

1.7.5 Total funding supporting the schools expenditure (lines 1.7.1 to 1.7.4): This line records the total sources of income to the schools expenditure. Unless the authority is carrying forward a balance of DSG to 2016-17, this line should match the authority's spending from the schools expenditure (line 1.6.1) and any additional funds provided by the LA.

1.8.1 Dedicated Schools Grant carried forward to 2016 to 2017: If the authority is carrying forward a balance of DSG to 2016 to 2017 the amount should be recorded here. A separate exercise to confirm this information will be undertaken in May 2017.

Other education and community expenditure

Subject to what is said below in relation to specific grants, administrative costs and overheads attributable to a particular category of expenditure should be included under the appropriate item head. Similar treatment will apply to expenditure in relation to support for IT systems.

2.0.1 Therapies and other health related services: Expenditure associated with the provision or purchase of speech, physiotherapy and occupational therapies should be recorded here. Include any expenditure on the provision of special medical support for individual pupils which is not met by a Primary Care Trust, National Health Service Trust or Local Health Board.

2.0.2 Central support services: Include here expenditure on –

- Pupil support – Provision and administration of clothing grants and board and lodging grants, where such expenditure is not supported by grant
- Music services – Expenditure on the provision of music tuition or other activities which provide opportunities for pupils to enhance their experience of music
- Visual and performing arts (other than music) – Expenditure which enables pupils to enhance their experience of the visual, creative and performing arts other than music
- Outdoor education including environmental and field studies (not sports) – Expenditure on outdoor education centres – field study and environmental studies etc. – but not including centres wholly or mainly for the provision of organised games, swimming or athletics

2.0.3 Education welfare service: Include here expenditure on the Education Welfare Service and other expenditure arising from the LA's school attendance functions. Where Education Welfare Officers are directly involved in issues related to [The Children Act 1989](#), the relevant expenditure should be charged to line 19 - Commissioning and Children's Services Strategy (Table A1).

Expenditure in connection with powers and duties performed under Part 2 of the Children and Young Persons Act 1933 (Enforcement of, and power to make bylaws in relation to, restrictions on the employment of children).

2.0.4 School improvement: Include here expenditure incurred by a LA in respect of action to support the improvement of standards in the authority's schools, in particular expenditure incurred in connection with functions under the following sections of the [2006 Act](#):

- Section 60 (performance standards and safety warning notice)
- Section 60A (teachers' pay and conditions warning notice)
- Section 63 (power of LA to require governing bodies of schools eligible for intervention to enter into arrangements)
- Section 64 (power of LA to appoint additional governors)
- Section 65 (power of LA to provide for governing bodies to consist of interim executive members) and Schedule 6
- Section 66 (power of LA to suspend right to delegated budget)

2.0.5 Asset management – education: Include here expenditure in relation to the management of the authority's capital programme, preparation and review of an asset management plan, negotiation and management of private finance transactions and contracts (including Academies which have converted since the contracts were signed), landlord premises functions for relevant academy leases, health and safety and other landlord premises functions for community schools.

This line does not include payments made by the LA to a PFI provider and any capital expenditure or income; such expenditure should not appear anywhere on the form.

2.0.6 Statutory/regulatory duties – education: This line should not include any expenditure or income relating to sold services to schools. Expenditure on education functions related to central administration - covers the overall management of the LA's responsibility in relation to education and includes expenditure relating to –

- The Director of Children's Services and the personal staff of the Director;
- Planning for the education service as a whole;
- Functions of the authority under [Part 1 of the Local Government Act 1999](#) (Best Value) and also the provision of advice to assist governing bodies in procuring goods and services with a view to securing continuous improvement in the way the functions of those governing bodies are exercised, having regard to a combination of economy, efficiency and effectiveness;
- Revenue budget preparation - the preparation of information on income and expenditure relating to education, for incorporation into the authority's annual statement of accounts; and the external audit of grant claims and returns relating to education;
- Administration of grants to the authority (including preparation of applications), functions imposed by or under [Chapter IV of Part II of the 1998 Act](#) and, where it is

- the authority's duty to do so, ensuring payments are made in respect of taxation, national insurance and superannuation contributions;
- Authorisation and monitoring of
 - (i) Expenditure which is not met from schools' budget shares
 - (ii) Expenditure in respect of schools which do not have delegated budgets
 - (iii) On all financial administration relating thereto
 - The formulation and review of the methods of allocation of resources to schools and other bodies;
 - the authority's monitoring of compliance with the requirements of their financial scheme prepared under section 48 of the 1998 Act, and any other requirements in relation to the provision of community facilities by governing bodies under section 27 of the 2002 Act;
 - Internal audit and other tasks necessary for the discharge of the authority's chief finance officer's responsibilities under section 151 of the Local Government Act 1972;
 - the authority's functions under regulations made under section 44 of the 2002 Act; recruitment, training, continuing professional development, performance management and personnel management of staff who are funded by expenditure not met from schools' budget shares and who are paid for services carried out in relation to those of the authority's functions and services which are referred to in other paragraphs of [Schedule 1 to the School and Early Years Finance \(England\) Regulations 2014](#). This relates to staff centrally funded and whose work falls within the scope of the non-schools education budget;
 - Investigations which the authority carry out of employees or potential employees of the authority or of governing bodies of schools, or of persons otherwise engaged or to be engaged with or without remuneration to work at or for schools;
 - Functions of the authority in relation to local government superannuation which it is not reasonably practicable for another person to carry out and functions of the authority in relation to the administration of teachers' pensions;
 - Retrospective membership of pension schemes and retrospective elections made in respect of pensions where it would not be appropriate to expect the governing body of a school to meet the cost from the school's budget share;
 - Advice, in accordance with the authority's statutory functions, to governing bodies in relation to staff paid, or to be paid, to work at a school, and advice in relation to the management of all such staff collectively at any individual school ("the school workforce"), including in particular advice with reference to alterations in

remuneration , conditions of service and the collective composition and organisation of such school workforce;

- Determination of conditions of service for non-teaching staff and advice to schools on the grading of such staff;
- The authority's functions regarding the appointment or dismissal of employees;
- consultation and functions preparatory to consultation with or by governing bodies, pupils and persons employed at schools or their representatives, or with other interested bodies;
- Compliance with the authority's duties under the Health and Safety at Work etc. Act 1974 and the relevant statutory provisions as defined in section 53(1) of that Act in so far as compliance cannot reasonably be achieved through tasks delegated to the governing bodies of schools, but including expenditure incurred by the authority in monitoring the performance of such tasks by governing bodies and where necessary the giving of advice to them;
- The investigation and resolution of complaints;
- Legal services relating to the statutory functions of the authority;
- The preparation and review of plans involving collaboration with other LA services or with public or voluntary bodies;
- Provision of information to or at the request of the Crown and the provision of other information which the authority are under a duty to make available;
- Expenditure incurred in connection with the authority's functions pursuant to regulations made under section 12 of the 2002 Act (supervising authorities of companies formed by governing bodies);
- Expenditure incurred in connection with the authority's functions under the discrimination provisions of the Equality Act 2010 in so far as compliance cannot reasonably be achieved through tasks delegated to the governing bodies of schools - but including expenditure incurred by the authority in monitoring the performance of such tasks by governing bodies and where necessary the giving of advice to them.
- Expenditure on establishing and maintaining electronic computer systems, including data storage, in so far as they link or facilitate the linkage of the authority to schools they maintain, such schools to each other or such schools to other persons or institutions.
- Expenditure in connection with the authority's functions in relation to the standing advisory council on religious education constituted by the authority under section 390 of the 1996 Act or in the reconsideration and preparation of an agreed syllabus of religious education in accordance with section 31 to the 1996 Act;

- Expenditure on the appointment of governors, the making of instruments of government, the payment of expenses to which governors are entitled and which are not payable from a school's budget share and the provision of information to governors.
- Expenditure in relation to the exclusion of pupils from schools or pupil referral units, excluding the making of any provision of education to such pupils, but including advice to the parents of an excluded pupil.

2.0.7 Premature retirement costs / redundancy costs (new provisions): Include here any expenditure for payments made by the LA in respect of the dismissal, or for the purpose of securing the resignation, of any member of the staff of the school, after 1st April 2015 under [section 37, Education Act 2002](#).

This line is for new costs arising in the financial year, in this case 2015-16. For existing costs please record in line 2.2.3 (Pension costs – includes existing early retirement costs)

2.0.8 Monitoring national curriculum assessment: Include here expenditure on monitoring National Curriculum assessment arrangements required by orders made under [section 87 of the 2002 Act](#)

2.1.1 Educational psychology service: Include here all expenditure on educational psychology services.

Expenditure on educational psychology (EP) services should not be apportioned elsewhere unless an educational psychologist is specially appointed to undertake an alternative function, e.g. responsibility for managing the behaviour support service.

Expenditure on EP bespoke/ commissioned work in behaviour support should go into line 1.1.2 Behaviour Support Services.

2.1.2 SEN administration, assessment, co-ordination and monitoring: Include here expenditure on identification and assessment of children with SEN and disability and the making, maintaining and reviewing of Education Health and Care Plans (EHCPs) under section 36 to 45 of the Children and Families Act 2014 and of statements [under sections 321 to 331 of the 1996 Act](#).

Include expenditure on strategic management and planning of services to support the inclusion and attainment of children and young people with SEN, preparing relevant strategic plans, SEN administration, planning and co-ordination.

Monitoring of SEN provision: Include expenditure on the monitoring and accountability functions of the SEN core teams and support services, including support for school self-

evaluation. Also include the proportion of time devoted to SEN and other inclusion activities by inspectors and advisers in the LA's school improvement team.

Monitoring of individual EHCPs and statements and annual reviews should be included here.

2.1.3 Independent Advice and Support Services (Parent Partnership), guidance and information: Include expenditure in connection with the provision, or commissioning, of IASSs/Parent Partnership services and related guidance and information to the parents of pupils with special educational needs and disability which, in relation to pupils at a school maintained by the authority, is in addition to the information usually provided by the governing bodies of such schools. This also includes the provision of information services for young people with SEN and disability.

Also include arrangements made by the authority with a view to providing mediation services and avoiding or resolving disagreements with the parents of children with special educational needs and disability.

2.1.4 Home to school transport (pre-16): – SEN transport expenditure:

Pre-16 includes expenditure on:

- travel between home and mainstream schools, independent schools, early years settings and special schools where entitlement to assistance is agreed for reasons of SEN and/or disability
- additional travel arrangements made during the school day to facilitate inclusion
- additional travel arrangements made to support pupils with SEN and/ or disabilities to take part in Extended School activities outside of normal school hours
- travel to provision, other than a school, where it is made to meet a special educational need
- the cost of those escorts provided to support travel for children with SEN and / or disabilities
- travel to and from Pupil Referral Units (PRUs) for pupils with SEN and or disabilities

The following activities should be excluded:

- travel between home and school / other educational settings when provided through mainstream LA home to school policy arrangements

- travel for pupils under normal admission arrangements where payment is made to enable them to attend a school that is not their nearest school/ setting
- travel for pupils under normal admission arrangements who have previously been subject to exclusion from another school
- travel to temporary provision for pupils who do not have a school place unless arrangements are wholly attributable to severe and complex SEN

2.1.5 Home to school transport (pre-16): mainstream home to school transport expenditure:

This line includes transport for pre-16 children of compulsory school age and should include gross expenditure, income, and net expenditure.

These are of two types:

- Expenditure associated with the direct operation of home to school travel services (e.g. travel, telephones, legal services, premises, personnel services, stationery, and administrative support) should be charged directly and reported through the appropriate budget. LAs will need to apportion these overheads between the SEN and mainstream transport lines.
- Other overheads and recharges that cannot be assigned to services should be apportioned using conventional accounting practice. These would mirror the way overheads and recharges are calculated for the services that the LA trades with schools.

2.1.6 Home to post-16 provision: SEN/LLDD transport expenditure (aged 16-18):

Includes all gross expenditure, income, and net expenditure incurred by LAs for transporting learners with SEN aged **16-18** to post-16 education and training provision including: school sixth form, sixth form college, FE college, special post-16 institutions, apprenticeships and other work-based learning provision.

Your return should include, as a minimum, the expenditure on: transport provided by LA owned vehicles; provision of independent travel training; taxi fares; LA contracted vehicles; subsidies or a financial contribution to travel passes and fuel allowance for parents.

2.1.7 Home to post-16 provision: SEN/LLDD transport expenditure (aged 19-25):

Include all gross expenditure, income, and net expenditure incurred by LAs for transporting learners with SEN aged **19-25** to post-16 education and training provision

including: school sixth form, sixth form college, FE college, special post-16 institutions, apprenticeships and other work-based learning provision.

Your return should include, as a minimum, the expenditure on: transport provided by LA owned vehicles; provision of independent travel training; taxi fares; LA contracted vehicles; subsidies or a financial contribution to travel passes and fuel allowances for parents.

2.1.8 Home to post-16 provision transport - mainstream home to post-16 transport expenditure:

This line includes home to post-16 provision transport other than for learners with SEN

expenditure: Include all gross expenditure, income, and net expenditure incurred by LAs for transporting learners aged 16-18 (including those who become 19 during their course) to post-16 education and training provision – including school sixth form, sixth form college, FE college, apprenticeships and other work-based learning provision.

Your return should include, as a minimum, the expenditure on: transport provided by LA owned vehicles; taxi fares; LA contracted vehicles; subsidies or a financial contribution to travel passes and moped/scooter schemes.

Do not include expenditure on home to learning transport for young people with SEN pupils in this line.

2.1.9 Supply of school places: Include here expenditure on planning and managing the supply of school places, including the authority's functions in relation to the establishment, alteration or discontinuance of schools pursuant to [Part 2 of, and Schedule 2 to, the 2006 Act](#).

2.2.1 Young people's learning and development: This includes 16–18 Provision other than schools and FE and covers non advanced direct provision on 16–18 apprenticeships and entry to employment. This line also includes 14–19 Reform, education business links, learning agreement pilots, NEETs, increasing flexibility for 14-16 year olds, young apprenticeships - key stage 4 for 14-15 year olds, 14-19 Fighting funds i.e. support learning & development initiatives and 16-18 structural support which has not been included within the lines above.

This line relates to the education service.

2.2.2 Adult and Community Learning: Adult/Community education and “lifelong learning” programmes. Some authorities operate adult, community and youth work as a whole.

Items appropriate to this part are –

- Adult education
- Community education – that is, education offered primarily for the purpose of enhancing the capacities of communities rather than the aspirations of individuals
- Family learning
- Other community services (but not youth work)

Income from the Skills Funding Agency (SFA) should be shown in the income box.

2.2.3 Pension costs - Includes existing early retirement costs: Include here the expenditure for commitments for former school and LA staff. Also residual pension liability (e.g. FE, careers service etc.) are included here ex-FE college staff; ex-career service staff; ex-teacher training institute staff; and the London Pensions Fund Authority levy.

This line covers any ongoing commitment incurred in previous years. For new costs please record in line 2.0.7 (Premature retirement costs/ Redundancy costs (new provisions)).

2.2.4 Joint use arrangements: Expenditure in pursuance of a binding agreement, where the other party is a LA or the other parties include one or more LAs, in relation to the operation of a facility provided partly but not solely for the use of schools.

2.2.5 Insurance: Include here any expenditure on insurance relating to education other than for liability arising in connection with schools or school premises.

Do not include other children's services.

2.3.1 Other Specific Grants: Expenditure on other specific grants, whether devolved or not devolved to schools. Not grants relating to childcare.

2.4.1 Total other education and community expenditure

2.5. Capital

2.5.1 Capital Expenditure (excluding CERA) Capital Expenditure should only appear in this line.

Enter here all capital expenditure on, education, being expenditure –

(a) which the LA propose to capitalise in their accounts in accordance with proper practices being those accounting practices -

- (i) which the LA are required to follow by virtue of any enactment, or
- (ii) which, whether by reference to any generally recognised published code or otherwise, are regarded as proper accounting practices to be followed in the keeping of accounts of LAs, either generally or of description concerned, but in the event of any conflict in any respect between the practices falling with (i) above and those falling within (ii) above, only those falling within (i) above are to be regarded as proper practices; and
- (b) which does not fall within the CERA lines i.e. capital expenditure from revenue.

Show here any grant-supported capital expenditure. **Include any devolved Capital Grant.**

Notes to table A1: children and young people's services

Guidance to column headings (a), (b), (c) and (d)

The split below is to show which services are being provided by the authority and which are being provided by external organisations. Costs paid to external bodies (or individuals) as part of authority managed services count as 'Own Provision'. For example: agency staff or individual carers selected and/ or paid directly by the authority should always be classified under 'Own Provision'. If a third party employs or contracts with the individual service providers then it is not own provision.

- Column (a) – Own Provision – Expenditure on services provided/ managed by the authority
- Column (b) – Private – Expenditure on services provided/ managed by private sector entities such as profit-making companies.
- Column (c) - Other Public – Expenditure on services provided/ managed by public sector entities such as other LAs and other public providers. (E.g. services provided by other LAs or health bodies.)
- Column (d) – Voluntary – Expenditure on services provided/ managed by third sector entities such as voluntary and community groups, social enterprises, charities, cooperatives and mutuals.

To note when completing the income column:

- Where relevant, complete the income column, including: income derived from any charges to parents for services; charges to other centre users (for example rental of rooms); and any other grant income.
- **Do not** record central government grants as income.

Sure start children's centres and early years

To note when completing this section for sure start children's centres:

- **Include** salary costs of any Qualified Teachers Status and/or early years professional staff employed by children's centres
- **Do not** include other early education funding (including funding through the free entitlement, as that is covered elsewhere in lines 1.0.1 or 1.3.1 table A)
- **Do not** include the cost of services provided in-kind by other statutory providers (for example health services or Jobcentre Plus)

1. Spend on individual sure start children's centres: Include here details of revenue spent by individual children's centres for delivery and management of the children's centre and its services. (**This includes** both children's centres managed directly by the LA where budgets are delegated internally, and those commissioned to another body under a contract or service level agreement, including school governing bodies).

Do not include spend on early education (including early education funding through the free entitlement).

2. Spend for LA provided or commissioned area-wide services delivered through Sure Start Children's Centres: Include here any discrete services delivered across the LA area, that are centrally commissioned by the LA that are part of the children's centre programme e.g. a centrally commissioned outreach service for children under 5 and their families.

Do not include the money/ budget for individual children's centres to deliver services or commission services at a children's centre level. – this should be recorded in line 1

3. Spend on LA management costs relating to sure start children's centres: This refers to the total expenditure the LA used to meet the central costs of managing the children's centre programme.

This includes the expenditure on: LA organisational management and support, data collection, commissioning, and improvement support.

4. Other early years expenditure: This is intended to cover any other money (non-Dedicated Schools Grant) spent to support and develop early years provision (for 0-5s). Activities likely to be included are improvement / sustainability support, implementing your sufficiency action plan and local workforce development.

5. Total Sure Start Children's Centres and Early Years Expenditure (Sum of lines 1 to 4).

Children looked after

Include the costs of looking after children for continuous periods of more the 24 hours.

6. Residential care: Include expenditure on residential care in Voluntary Children's and Registered Children's Homes as defined in [Children Act 1989](#). This includes:

- Associated independent visitor costs and relevant contact payments under sections [20 to 34 of the Children Act 1989](#)
- Homes where education is provided, but does not attract education department funds
- Boarding schools. Include the social services share of the costs of community homes with education provision and the social care element of accommodating children with special education needs in schools where the education element is met by the education department. **To note:** The spend on children's education is recorded in the education lines of the table.

Exclude expenditure costs for:

- Short breaks for looked after disabled children.
- Mother and baby homes (included in line **10** Other Children Looked After Services)
- Youth Detention Accommodation (include in line **10** Other Children Looked After Services)
- Respite care for those children not meeting the definition of children looked after

7. Fostering services: Include all in-house provision, fostering services purchased externally, fees and allowances paid to foster parents and the costs of social worker and other support staff who support foster carers.

Include:

- Mainstay placements
- Link placements
- Permanence placements

- Temporary/respite fostering
- Associated independent visitor costs and relevant contact payments under sections [20 to 34 of the Children Act 1989](#).

Exclude remand fostering (youth justice) foster care placements with a relative or friend (Children placed with family and friends); social work costs related directly to the fostered children (Social Work); and short breaks (respite) for looked after disabled children.

8. Adoption services: Include adoption allowances paid and other staff and overhead costs associated with adoption **including** the costs of social workers recruiting and assessing new prospective adopters and supporting existing adoptive parents. Also include costs related to adoption support, such as the cost of therapeutic services.

Adoption support services are defined as:

- Financial support
- Services to enable groups of adoptive children, adoptive and birth parents or former guardians of an adoptive child to discuss matters relating to adoption
- Assistance, including mediation services, in relation to contact between an agency adoptive child and a birth parent, siblings, former guardian or a related person
- Therapeutic services for the agency adoptive child or inter country adoptive child
- Assistance for the purpose of ensuring the continuance of the relationship between an adoptive child and his or her adoptive parents, (includes training for adoptive parents to meet any special needs of the child and respite care)
- Assistance where disruption of an adoptive placement, or of an adoption arrangement following the making of an adoption order, has occurred or is in danger of occurring, including
 - making arrangements for the provision of mediation services
 - organising and running meetings to discuss disruptions in such placements or arrangements.
- Counselling, advice and information.

Refer to the [Adoption Support Services Regulations 2005](#) for further information.

Provision of adoption support is based on assessed needs. Financial payments are made depending on the needs of the child and are means-tested. Children are placed with approved prospective adopters under the [Adoption and Children Act 2002 and the Adoption Agencies Regulations 2005](#). This is the provision of care and accommodation of children placed for adoption under the Adoption Agencies Regulation 2005. It also covers payments made, in accordance with the [Adoption Support Services Regulations 2005](#) to a family after an adoption order has been made.

Exclude the costs of children placed for adoption (see fostering services) and social work costs directly relating to the adopted children (see Social work).

9. Special guardianship support: Include financial support paid to Special Guardianship families under the [Special Guardianship Regulations 2005](#) and other staff and overhead costs associated with Special Guardianship Orders.

10. Other children looked after services: Include support to looked after young people –

- In NHS/other establishments providing nursing/medical care
- Residential, respite and emergency nights in residential beds at family centres
- In lodgings or hostels
- In mother and baby homes
- Living independently in flats, beds and breakfast establishments or with friends
- In residential employment
- Independent visitor costs and relevant contact payments under sections [20 to 34 of the Children Act 1989](#) not included under Children's homes or Fostering services
- In Youth Detention accommodation (as set out at [Legal Aid, Sentencing and Punishment of Offenders Act](#)).
- Expenditure on Advocacy services for children looked after.

11. Short breaks (respite) for looked after disabled children: Include all provision for short-breaks (respite) services for disabled children who are deemed looked after. Include:

- Short breaks utilising a residential setting
- Family based overnight and day care short break services - including those provided through contract and family link carers
- Sitting or sessional short break services in the child's home, or supporting the child to access activities in the community.

Exclude any break exceeding 28 days continuous care; costs associated with providing disabled children's access to residential universal services.

Note: By definition a child must be provided with accommodation for a continuous period of more than 24 hours before that child can be defined as being a Looked After Child (LAC) under the [Children Act 1989 Section 20 to 21](#). If the provision period is under 24 hours then that child is not a LAC and the associated costs should be recorded in the

Family Support Services section.

12. Children placed with family and friends: Where looked after children do not live with their birth parents it is not uncommon for them to be placed with family and friend foster carers. Include expenditure on the authority's functions in relation to looked after children placed with family and friends foster carers under the [Children Act 1989](#).

13. Education of looked after children: Include expenditure on the services provided to promote the education of the children looked after by your authority (e.g. looked after children education service teams and training for designated teachers). Exclude any spend delegated to schools for looked after children.

14. Leaving care support services: Include here the authority's leaving care support services functions under the [Children \(Leaving Care\) Act 2000](#).

15. Asylum seekers services – children: Include here the expenditure of those asylum seeking children who are not looked after.

Costs for asylum seekers who are looked after would be distributed amongst the placement and other looked after child costs at lines **6 to 13**.

16. Total Children Looked After (Sum of lines 6 to 15).

Other children and family services

17. Other children and families services: Include other spend that cannot be placed under another specific heading but contributes to your overall spending on children's and young people's services.

Also include:

- Grants to voluntary organisations that cannot be specifically placed under another children's heading
- Counselling services
- Generic services in support of children that abuse substances not included in the division of service above

Note: Please keep a record of the kind of spending that you have included in this category, as the Department for Education may get in touch with some LAs to request this information to aid their understanding and analysis of the data.

Safeguarding children and young people's services

Spending on child death review processes is now included in the line on Local Safeguarding Children Boards. Spending on social work (including functions in relation to child protection) has been separated out from commissioning.

18. Social work (including LA functions in relation to child protection): Social workers are directly involved with the care of children and with the commissioning of services for children.

Include most of the direct social work costs (except those detailed below). Also include the processes for assessing need, determining and defining the service to be provided and reviewing the quality of and continued relevance of that care for children. Also include:

- Field social work costs (include Hospital Social Workers)
- Occupational Therapy Services to Children
- Relevant support staff costs
- Child protection social work costs

Also include spending on LA functions in relation to child protection. This includes all expenditure on carrying out the authority's functions in relation to children protection under the [Children Act 1989](#) and under [section 175 of the Education Act 2002](#) and other functions relating to child protection.

Exclude Social Work costs in support of foster carers and adoptive families as these are captured elsewhere in the return.

19. Commissioning and children's services strategy: Include spending on overall commissioning within children's and young people's services, such as the cost of a central commissioning function.

Also include any additional expenditure on services that are bought in from outside the LA to support the central commissioning function. Where joint commissioning units have been set up, e.g. between the LA and the primary care trust, the overall costs of maintaining the joint unit should be given.

Exclude the costs of the actual services commissioned as well as any social worker costs related to commissioning as these will be captured elsewhere in the return. **Also exclude** costs of commissioning services specifically for Sure Start Children's Centres.

For the children's services strategy element, include partnership costs for multi-agency working i.e. contributions from the authority to partnership manager and other costs. Do not include pooled budget contributions for specific front line services.

Also include spending on statutory regulatory duties related to children's services that are not included in the line on Statutory/Regulatory Duties (2.0.6)

20. Local safeguarding children board: Include here expenditure on the authority's Local safeguarding children board functions under the [Children Act 2004](#) and the [Local Safeguarding Children Boards Regulations 2006](#).

Also include **child death review processes**. This will include expenditure on the authority's functions under the [Children Act 2004](#) (as prescribed in chapter 7 of [Working Together to Safeguard Children, 2010](#)). This includes all authority funded activity to set up, to be responsible for the chairing of and organisational/admin support to Child Death Overview Panels; to respond to, enquire into and evaluate each unexpected death of a child, and to review all child deaths in the authority area (and other areas, if relevant) to determine trends and patterns to avoid future deaths.

21. Total safeguarding children and young people's services (Sum of lines 18 to 20).

Family support services

Expenditure previously captured in this section should continue to be recorded here, split across services for Disabled children (lines **22** and **24**) and targeted/universal family support and targeted services (lines **25** and **26**).

This section includes statutory services provided to children in need and their families and voluntary aid to other children.

22. Direct payments: Include here any other spending on direct payments.

Exclude spend on direct payments for SEN and disability as this is captured in line 1.2.11

23. Short breaks (respite) for disabled children: Include all provision for short-breaks (respite) services for disabled children in need but not looked after. Include the costs of:

- Short breaks utilising a residential setting - including overnight stays, day care and sessional visits to the setting
- Family based overnight and day care short break services - including those provided through contract and family link carers
- Sitting or sessional short break services in the child's home or supporting the child to access activities in the community

Exclude short breaks for looked after disabled children (see line **10** above); any break exceeding 28 days continuous care; costs associated with providing disabled children's access to universal day services such as formal childcare, or extended school activities.

24. Other support for disabled children: Include Children's Services contribution to **equipment and adaptations** such as:

- Adaptations to homes to help children remain at home
- Disability equipment for children, including wheelchairs
- Special telephones for the use of children
- Other communications and community equipment
- Stores, delivery and other associated costs

Exclude contributions by the housing service, adult social care service and local NHS services.

25. Targeted family support: Targeted family support services are those focused on particular vulnerable families, including but not limited to families receiving support through the Troubled Families Programme,

Include spending in the following areas:

- **Contribution to health care of individual children.** This is expenditure where there is a need to support a child. This includes non-statutory innovative initiatives or pilot programmes. These could be initiatives to be funded privately by the LA or jointly by the LA or primary care trust.
- **Home care services.** This is home care provided to help carer look after a child at home. For example home helps, domiciliary care assistants, support or payments to voluntary workers/organisations providing home care services. Also include the costs of administration of home care for children.
- **Intensive family interventions.** Include the expenditure for providing intensive family interventions which support the programme led by the Troubled Families

Unit to turn around the lives of troubled families. Common characteristics include each family having access to a dedicated practitioner who delivers support and co-ordinates the work of other agencies, ensuring that a support/care plan is in place which outlines actions and timescales. These interventions commonly include pre- and post-measurements of how circumstances for the family has changed.

Other areas of spend that could be included in this line are:

- Payments or gifts in kind to safeguard and promote the welfare of children in need
- Community support workers (peripatetic support staff who supervise children at risk, children in need, learning in the community and liaise with other agencies, CPNs etc.) outreach workers, family support or aid workers and others working with those families but whose duties do not fit the home care definition given in DH return HH1
- Expenditure on support for carers rather than clients (including young carers) that is not included in any of the other divisions of service
- Family contact supervision
- Residence orders paid for

Exclude home care services provided for short breaks for disabled children (which will be included in line **23** above).

26. Universal family support: Universal family support is open to all regardless of their family circumstances or perceptions of vulnerability.

This includes support provided in the community for children who do not have a particular need that has been already identified (but who may be in a disadvantaged group), such as home-school liaison services funded by the LA; peer to peer support services such as Homestart and relationship support.

27. Total Family Support Services (Sum of lines 22 to 26)

Services for young people

Expenditure split across two lines – universal and targeted services.

Services for young people (aged 13 to 19) encompasses **all** LA expenditure on provision of educational and recreational leisure-time activities, including youth work and delivery of their duties to support young people to participate in education or training. The scope of the activities covered by this is defined in the statutory guidance issued in June 2012

by the Secretary of State for Education for LAs on Services and Activities to Improve Young People's Well-being¹ and targeted support services for Young People².

Lines **28 Universal services for young people** and **29 Targeted services for young people** cover the following main types of activity:

- Youth work
- Activities for young people
- Services to support young people's participation in education or training
- Substance misuse services
- Teenage pregnancy services
- Discretionary awards
- Student support

They include expenditure on the following:

- Employees
- Staff Training
- Premises-related expenditure and transport related expenditure
- Supplies and services
- Third-party payments
- Support services
- Costs at residential and non-residential youth centres.
- Costs at activity at outdoor and urban studies centres.
- Grant funding to the voluntary sector for the activities listed above

Expenditure on youth work includes educational leisure-time activities that are for the improvement of young people's personal and social development, which are delivered using youth work methods and approaches.

Examples of activities for young people include, but are not limited to:

¹[Positive for youth](#)

²[Careers guidance provision for young people in schools](#)

- Special interest clubs
- Out of school hours coaching in arts and craft, sporting or other physical activities; learning opportunities available through facilities offering residential, weekend or holiday-time services
- Volunteering activity where young people gain valuable non-formal educational benefits from the experience; for example National Citizen Service
- Democratic engagement, for example Young Mayors and youth councils
- Sporting activities and informal physical activities
- Cultural activities including music, performing and visual arts

These activities may be made available to young people through Myplace centres.

Expenditure on support to young people to participate in education or training should include:

- Working with schools to identify those at risk of not participating post-16
- Delivery of the September Guarantee
- Tracking young people's participation in education and training and provision of information through the Client Caseload Information System (CCIS)
- Working with the Education Funding Agency to secure sufficient, suitable education and training provision for young people
- Supporting all young people to participate in education and training for longer after compulsory schooling, in line with legislation to raise the participation age pupils who left year 11 in summer 2013 were required to continue in education or training for at least a further year, and pupils who left year 11 in summer 2014 are the first cohort required to continue until at least their 18th birthday);
- Targeted support for young people not in education, employment or training (NEET), working with Youth Contract providers where appropriate
- Education, Health and Care Plan (EHCP) assessments of young people with on-going learning difficulty assessments (LDAs), authority Careers Service functions for young people and activities for young people and activities related to provision of information for young people and their carers.

Include expenditure on substance misuse services and teenage pregnancy services, including expenditure to implement and coordinate local strategies as well as targeted prevention and early intervention initiatives.

Exclude activity funded through the Public Health Grant. Specific funding data for substance misuse services and teenage pregnancy services is also captured at the end of the data collection, in memorandum lines 35 and 36.

It also includes expenditure on discretionary awards and in respect of on-going responsibilities for students in receipt of discretionary awards. Also [section 129 of the School Standards and Framework Act 1998](#) (which substitutes a new section 518 of the Education Act 1996) conferred a revised power on LAs, should they wish to use it, to make awards to FE (and HE) students (and to 16 -19 year olds who are still attending school).

It also includes expenditure on student support arrangements, including administration by the LA in pursuit of its functions under the Education (Student Support) Regulations. These refer to the total staffing and other administration costs for the delivery of student finance functions (student loans and grants) for higher education students from 1998-99 onwards. Do not include amounts paid by the Student Loans Company in the form of grants and loans.

28. Universal services for young people: Universal and open access services are open to all young people, regardless of their circumstances or perception of vulnerability.

29. Targeted services for young people: Targeted services are those focused on supporting early intervention for vulnerable young people, including but not limited to those at risk of teenage pregnancy, substance misuse, youth crime and not being in education, employment or training.

Those services that are targeted towards supporting individual young people on a one-to-one basis (e.g. counselling), groups of young people (for example young people at risk of gang involvement) or specific localities for example detached youth work in areas that have high instances of anti-social behaviour.

The table below provides an indication as to the way that young people's services are split up currently.

	Universal	Targeted
Working with schools to identify those at risk of not participating post-16	Protocols with schools	Targeted support for those identified as being at risk
Delivery of the September	Tracking offers made to young people	Targeted support for those who do not have an offer of a place

	Universal	Targeted
Guarantee		when they complete compulsory pre-16 education
Tracking participation in education and training	<p>Maintenance of a client database (CCIS)</p> <p>Uploading information on young people's in education and training</p> <p>Provision of information to DfE</p>	'Follow up' of hard to reach young people
Post-16 education and training provision	Gap filling exercise	Specialist provision for young people with SEN and disabilities
RPA	Promoting effective participation	Identifying young people who 'drop out' and providing support to re-engage
Young people NEET		<p>Targeted support for young people not in education, employment or training (NEET)</p> <p>Referral of young people NEET to Youth Contract providers where appropriate</p>

	Universal	Targeted
Youth Voice	<p>Engaging young people in decision making</p> <p>Reviewing services in line with the statutory guidance issued in June 2012 by the Secretary of State for Education for LAs on Services and Activities to Improve Young People's Well-being</p>	<p>Support specific for engaging groups of targeted young people in decision making e.g. Looked After Young People, teenage parents etc.</p>

30. Total Services for young people (Sum of lines 28 to 29)

Youth justice

31. Youth Justice: Include the costs of services related to young offenders including youth offending teams:

- Costs of providing or purchasing secure accommodation (except remand foster care in other youth justice services) for children who pose a risk to themselves, to others or have a security requirement placed on them for youth justice reasons under s53 of the Children & Young Persons Act 1933. Include all other remand facilities for a young offender, e.g. under s97 of the [Crime and Disorder Act 1998](#)
- Costs of social services staff and support facilities for youth offender teams under the [Crime and Disorder Act 1998](#)
- Community services costs
- Remand fostering costs, i.e. payments to carers and supervision costs where a court has made an order that an alleged young offender should be held securely in the community rather than being placed in an institution
- Bail support schemes
- Other youth justice costs

32. Capital Expenditure from Revenue (CERA) (Children's and young people's services): Expenditure commonly known as CERA – capital expenditure which an authority expects to charge to a revenue account of the authority within the meaning of section 22 of Local Government Act 2003.

33. Children and young people's services expenditure (excluding CERA)

34. Children and young people's services expenditure (including CERA)

Memorandum items – Services for young people

Planned expenditure on substance misuse services and teenage pregnancy services will already be included in lines **28** and **29** above, and is also included as separate categories in the following lines. These lines are not included in the total spending figures to avoid double counting.

35. Substance misuse services (drugs, alcohol, and volatile substances)

(included in 28 and 29 above): These may include: Targeted drug and alcohol information, advice and education to support informed choices, Motivational Interviewing, substance misuse Brief Interventions, substance misuse-specific Family Support, Substance misuse screening and assessment as part of a wider assessment process. Include all expenditure on Targeted services focused on supporting early interventions to manage substance misuse-related risk and harm and reduce the likelihood of young people becoming future drug or alcohol users.

Exclude spending on activities such as specialist substance misuse interventions funded by the Public Health Grant and reported through the Public Health Grant return.

36 Teenage pregnancy services (included in 28 and 29 above): Include here all expenditure wholly focused on implementing and coordinating local teenage pregnancy strategies to reduce under 18 conceptions and to improve outcomes for teenage parents and their children reflecting the DfE planning guidance.

Exclude spending on activities funded by the Public Health Grant and reported through the Public Health Grant return.



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Reference: EFA-00147-2016



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