



Education & Skills  
Funding Agency

# **Section 251 financial data collection 2017 to 2018**

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

**May 2018**

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## Summary

### About this departmental advice

Local authorities 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 2017 to 31 March 2018 and must be submitted by 24 August 2018.

Separate guidance applies to the preparation of the budget statement.

### Expiry or review date

This advice applies for the returns for the financial year 2017 to 2018.

### Who is this publication for?

This advice is for local authority finance officers.

### Main points

Regulatory provisions directly affecting the education content of these budget statements are also made in the [School and Early Years Finance \(England\) Regulations 2017](#).

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.

# Introduction

## Purpose of financial statements

Local authorities have a statutory duty to publish their outturn statements as outlined the 2017 to 2018 [administrative direction](#) issued by the Secretary of State for Education.

The section 251 outturn statement is intended to:

- inform debate around differing levels of expenditure between local authorities and schools
- provide schools, parents and others with an interest in education and children's services with details about schools and local authority 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 local authority expenditure via the mechanisms of Parliamentary Questions or through the Education Select Committee)

It is therefore important that robust finance data is available. All statements must be prepared to a common format and are accurate. This will allow the Department for Education (DfE) to use this data in the publication of statistics, in the constructing of benchmarking tables for local authorities, and for answering Parliamentary Questions and other data requests.

## Publication and submission of outturn statements

Local authorities must submit their outturn statement for the prescribed period to the Secretary of State for Education by 24 August 2018 by using the DfE's centralised data collection and management system for education, known as COLLECT (Collections On-Line for Learning, Education, Children and Teachers). You can access COLLECT through [Secure Access](#).

When using COLLECT:

- you will be asked to enter your expenditure figures directly onto the COLLECT system
- the tables published on the s251 GOV.UK page should not be used in your submission, 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 template for local authorities requiring data to be linked into certain cells.

Once the statement is complete, it must be made available:

- **to every school maintained by local authorities:** if requested, the local authority must provide a hard copy 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 local authority must make a copy of the whole statement available at the education offices of the authority (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 local authority must make a copy of the whole statement available on a website which is maintained by the authority, and is accessible by the public

Where local authorities 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. Local authorities 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 collection on GOV.UK](#) contains the most up-to-date reports for all local authorities.

### Technical help with the 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 local authorities to academies must be shown in section 251 Table A and any income from academies should be included within the 'income' column. For example, special educational needs (SEN) funding paid by the local

authority 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 local authority 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.

## FRS17

These tables should not be completed on a FRS17 or IAS19 basis.

## Help and advice

For advice on the contents of the regulations and guidance, authorities should send an email to: [s251.outturnqueries@education.gov.uk](mailto:s251.outturnqueries@education.gov.uk)

## Main changes for 2017 to 2018

This section highlights the key changes to the outturn statement for 2017 to 2018.

### Notes to local authority (LA) table

#### Post-school column

The content of this column has been changed so that it now includes maintained schools and academies that provide only for pupils over school leaving age. **See page 12.**

#### De-delegated items

##### **School improvement has been included in the de-delegated items – line 1.1.10**

School improvement de-delegation covers any additional school improvement activities provided by the local authority for maintained schools from September 2017 that are not included within the scope of the separate local authority grant for school intervention and improvement (see line 2.0.3). The grant covers activities in relation to intervening in underperforming maintained schools, monitoring maintained schools in order to identify those at risk of becoming eligible for intervention and the commissioning of support for them. **See page 17.**

#### High needs expenditure

##### **PFI/BSF costs at special schools – AP/PRUs and Post 16 only institutions – line 1.2.10**

This guidance relates to post 16 institutions also. **See page 19.**

##### **Therapies and other health related services – moved to high needs expenditure from line 2.0.1 (other education and community budget) – line 1.2.13**

Costs 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. **See page 20.**



## Central provision within schools spend (former ESG retained duties)

New sections, as set out below, have been added to reflect the changes relating to services formerly funded by the education services grant (ESG). Local authorities will be able to retain funding centrally within the schools budget for services which they provide for all schools, including academies (previously funded by the “retained duties” element of the ESG) and for maintained schools only (previously funded by the “general duties” element of the ESG), subject to the agreement of the schools forum. In the latter case, the funding will be deducted from maintained school budgets only in a similar way to de-delegation.

Where such expenditure is not funded from the dedicated schools grant (DSG), it remains non-schools budget expenditure and is to be recorded in section 2 of the form. **See page 24.**

### Education welfare service – line 1.5.1

Includes expenditure on functions in relation to the exclusion of pupils from schools, excluding any provision of education to excluded pupils. **See page 24.**

### Asset management – line 1.5.2

Includes expenditure on the management of the local authority’s capital programme including preparation and review of an asset management plan, and negotiation and management of private finance transactions.

Also the general landlord duties for all buildings owned by the local authority, including those leased to academies. **See page 24.**

### Statutory/ Regulatory duties – 1.5.3

Includes the expenditure on the Director of Children’s Services and personal staff for the Director. **See page 24.**

## Central provision funded through maintained schools spend

### Central support services – line 1.6.1

Includes expenditure on the following:

- clothing grants
- provision of tuition in music, or on other music-related activities
- visual, creative and performing arts

- outdoor education centres (but not centres mainly for the provision of organised games, swimming or athletics)

**More information is available on page 25.**

#### **Education welfare service – line 1.6.2**

Includes expenditure on inspection of attendance registers. **See page 25.**

#### **Asset management – line 1.6.3**

Includes expenditure on general landlord duties for all maintained schools. **See page 26.**

#### **Statutory/Regulatory duties – line 1.6.4**

Includes expenditure on various functions of the local authority related to maintained schools. **See pages 26 to 27.**

#### **Premature retirement cost/redundancy costs (new provisions) – line 1.6.5**

Includes expenditure on dismissal or premature retirement when costs cannot be charged to maintained schools. **See page 27.**

#### **Monitoring national curriculum assessment – line 1.6.6**

Includes expenditure on the monitoring of national curriculum assessments. **See page 28.**

#### **Other spend not funded from the Schools Budget – line 2.2.1**

Local authorities have pointed out to us that because some of the lines in section 1.4 of this form require schools forum approval, authorities may incur expenditure funded from outside the schools budget under these headings that cannot be recorded in section 1. We are therefore providing an additional line in section 2 for recording expenditure on certain lines in section 1.4 that is not funded out of DSG. **See page 36.**

#### **Children looked after**

##### **Asylum seeker services – children – line 3.1.10**

Exclude planned expenditure for children who are not looked after which is covered by the Home Office grant funding for refugees. **See page 44.**

# Notes to Table A: LA Level Information

## General principles

**Guidance for the completion of the local authority level information covers funding period 2017 to 2018.**

Outturn statements give details of local authority 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 ("0") 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 (ISB) 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 local authority 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, nursery classes and private, voluntary and independent providers (including funded childminders) 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: special educational needs inclusion fund top up grant, the early years pupil premium (EYPP), and the disability access fund (DAF).

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

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

- Primary (reception +) column – includes, first, infants, juniors and middle-deemed-primary schools plus units attached to them, such as immigrant centres, and 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.
- All through schools should be apportioned between phases and between the appropriate columns.
- SEN / special schools column – this covers special schools and special academies, including hospital schools. 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, including hospital education provision in PRUs and AP academies.
- Post-school column – this covers FE colleges, sixth form colleges, independent colleges, special post-16 institutions and other post-16 providers that do not provide for pupils of compulsory school age, including 16-19 maintained schools and academies.
- Gross total of all the columns – the figures entered in each individual column should be gross figures, that is actual total estimated costs of the activities before allowance for any expected income but after allowing for any “buyback” income from the authority’s own schools to avoid double-counting. Both expenditure and income should be excluded where maintained schools or recoupment academies within the authority’s area are buying services. This column should be the total of the previous columns.

COLLECT will include validation on Table A gross column for those lines where comparisons can be made with the local authority’s budget 2017 to 2018 and 2016 to 2017 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 local authorities are asked to give explanations in the notes area of COLLECT. The 2017 to 2018 and 2016 to 2017 data used for the comparison and the parameters of the range can be viewed in the error/queries area.

- Income column – this column should be used for indicating any estimated income the local authority expects to be able to offset against gross expenditure on an activity. This will only include central government grants if they are additional to the dedicated schools grant (DSG) and to funding from ESFA for post-16 provision. The DSG and funding from ESFA for post-16 provision should not be

shown as income. Other grants that should be excluded are universal infant free school meals (UIFSM), PE and sport funding, and year 7 catch-up funding. Income sources could also include private sources, other local authorities' fees, charges paid by parents (such as meals, music, board / lodging) and lettings.

Buyback income from maintained schools should not be shown as income, because the expenditure is already within the individual schools budget (ISB) and this would result in double-counting.

- No government grants inside or outside Aggregate External Finance (AEF) or Education and Skills Funding Agency (ESFA) grants should be entered in this column: they should be entered in line 1.7.1 (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 2017 to 2018 budget data and is only shown when reports are produced.

Where a local authority is paying a contractor to carry out functions on its behalf, then the local authority must include the expenditure information relating to these functions in its statement (amount paid to the contractor by the local authority). Payments under the contract should be apportioned to the relevant functions.

The ISB is allocated to schools without reference to income accruing to schools. Any interest earned on schools' balances should be excluded from these outturn statements.

For overheads associated with “buy-back”, where delegation is required (that is, where an item falls within the schools budget but is not included in [Schedule 2 to the School and Early Years Finance \(England\) Regulations 2017](#)) the amount to be delegated should be determined on a full-cost basis inclusive of overheads. Where a local authority has voluntarily chosen to delegate funding for an item which it could have funded centrally, it is for the local authority to determine the extent to which overheads should be taken into account.

All the financial information in the outturn statement should be represented in pounds and not in thousands.

Services funded through ESG should also be included under the appropriate heading, but local authorities should also note that the income should not be included as this grant should be treated like the Revenue Support Grant (RSG). ESG for local authorities ceased with effect from September 2017. The treatment of services formerly funded through ESG is discussed on **pages 24 to 28**

## Other general principles

Items that may be charged to the schools budget are set out in regulations 6 & 8 of Part 2 and in Schedule 2 of the [School and Early Years Finance \(England\) Regulations 2017](#). Schedule 1 items cannot be included in the schools budget and therefore must, by definition, be in lines 2.1.1 onwards.

Administrative costs and overheads attributable to a particular category of expenditure that regulations allow to be charged to the schools budget should in general be included under the appropriate item heading, if necessary, suitably apportioned between school types. This may include expenditure in relation to the following:

- ensuring payments are made in respect of taxation, National Insurance and superannuation contributions
- recruitment, training, continuing professional development, performance management and personnel management of staff
- investigation and resolution of complaints
- legal services related to education functions

Except in the case of permitted spend on prudential borrowing and Capital Expenditure from Revenue (CERA), capital charges **should not** appear in this table in any form. However, back pay that is capitalised through Communities and Local Government (CLG) should be included. If funded from central DSG, then it should appear on line 1.4.9, Equal pay – back pay. If charged to delegated school budgets, then it will fall within the ISB total.

## 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. DSG allocated through the ISB is regarded as spent by the local authority 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.

Local authorities are not permitted under the regulations to adjust school budget shares during the year, other than in defined circumstances, including early years, rates, sixth form grant and pupils permanently excluded or who otherwise leave the school, or such pupils who are admitted to a school in-year. 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 2017](#). 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, and where a governing body has incurred expenditure where it would be unreasonable to expect it to meet this from the school’s budget share. This may include expenditure in relation to:

- schools in financial difficulty
- the writing-off of deficits of schools which are discontinued, excluding any associated costs and overheads
- new, amalgamating or closing schools
- 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 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 on determining the eligibility of a pupil for free school meals.

**1.1.5 Insurance:** include 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. A number of licences are now dealt with through a central contract with DfE, and funding to pay for this (for maintained schools and recoupment academies) should appear in line 1.4.13 – Other items.

**1.1.8 Staff costs – supply cover (excluding cover for facility time):** include expenditure in making payments to, or in providing a temporary replacement for, a woman on maternity leave, a man on paternity leave or 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 [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
- 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

**1.1.10 School improvement:** school improvement dedelegation covers any additional school improvement activities provided for maintained schools by the local authority from September 2017 that are not included within the scope of the separate local authority grant for school intervention and improvement (see line 2.0.3). The grant covers activities in relation to intervening in underperforming maintained schools, monitoring maintained schools in order to identify those at risk of becoming eligible for intervention and the commissioning of support for them.

## 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 (PRUs). Top-up funding is paid to schools for pupils with high needs in mainstream classes, in special units and resourced provision attached to mainstream schools, in special schools and in PRUs and in sixth forms. Top-up funding for 16-19 maintained schools should be included in the post-school column. Top-up funding is usually administered directly by local authorities from a central high needs budget. Where such funding has been devolved to schools for them to decide what to pay other schools (for example, when a school pays top-up funding for a pupil it places in a PRU), this funding should also be included. It is important, however, that this excludes any funding already in schools' budget shares and included in line 1.0.1.

**1.2.2 Top up funding – academies, free schools and colleges:** include here expenditure on top-up funding for academies and free schools. Top-up funding is paid to academies for pupils with high needs in mainstream classes, in special units and resourced provision attached to mainstream academies and free schools, in special academies and free schools in alternative provision academies and free schools, and in academy and free school sixth forms. Top-up funding for students with high needs in

further education colleges, sixth form colleges and local authority post-16 provision should also be included in this line, in the post-school column. Top-up is usually administered directly by local authorities from a central high needs budget. Where such funding has been devolved to schools and academies for them to decide what to pay other schools (for example, when an academy pays top-up funding for a pupil it places in an alternative provision free school), this funding should also be included.

**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, including pupils in sixth forms. In the post-school column include expenditure on top-up funding for students at commercial and charitable providers of post-16 education and training, independent specialist colleges and other independent special 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 support costs up to £6,000 for pupils with SEN, where they cannot reasonably do this out of their budget share. Local authorities were asked to give more detailed information about such targeted funding in their APT return. More information on the [APT is available](#).

**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 local authority 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. You should include:

- the costs of these services for 0-5 year olds
- any costs of providing these services to home educated children
- the costs of early years special educational needs co-ordinators (SENCOs) who are centrally managed across a number of early years providers
- do not include the costs of 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 local authority under section 19 of the Education Act 1996 (normally provision in PRUs or services centrally managed by the local authority, where the child is

being provided with such education by reason of a decision made by a medical practitioner).

In line 1.2.6 only include expenditure on hospital education services. It should include both services made available to children and young people resident in the local authority'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 local authority's pupils who are receiving their education from an independent hospital education provider.

It is important to exclude from this line any funding for hospital education places in special schools (including those special schools that are hospital schools) or PRUs (sometimes these are known as medical PRUs), which should instead be included in line 1.0.1.

**1.2.7 Other alternative provision (AP) services:** include here expenditure on AP services provided directly or commissioned by the local authority. 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 PRUs (which should instead be included in line 1.0.1) or at AP academies and AP free schools (which should not appear anywhere in the form) 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 cost 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 expenditure on assisting special schools and PRUs in financial difficulty.

**1.2.10 PFI/ BSF costs at special schools, AP/ PRUs and post 16 institutions only:** include 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. This line is also to be used for funding PFI or BSF costs at maintained 16-19 institutions and 16-19 academies, which can no longer be

funded through the schools formula as the post-16 factor has been discontinued.

**1.2.11 Direct payments (SEN and disability):** include all expenditure planned by the local authority under the SEN (Personal Budgets) Regulations 2014 to provide a direct payment to the parents of children, or to young people, with an education health and care (EHC) plan.

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 the cost of the purchase of carbon reduction commitment (CRC) allowances in relation to PRUs in the local authority area. PRUs, unlike other maintained schools and academies, remain part of the CRC scheme in 2017 to 2018.

**1.2.13 Therapies and other health related services:** include costs associated with the provision or purchase of speech, physiotherapy and occupational therapies. 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.

## Early years expenditure

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

## Central provision within schools spend

The finance regulations restrict a number of central school block lines to historic commitments entered into prior to 1 April 2013 and the budget for these cannot increase over the budget held in 2012 to 2013. The relevant expenditure lines are 1.4.1, 1.4.4, 1.4.6, 1.4.7 and 1.4.11. These are defined in regulations as:

‘Expenditure referred to in paragraphs 1 and 2 of Part 1 (Historic Commitments) of Schedule 2 may only be deducted by the local authority where the expenditure is to be incurred as a result of decisions taken before 1st April 2013 that commit the authority to incur expenditure in the funding period.’

The ‘funding period’ here refers to the forthcoming financial year.

Schedule 2 also states that, other than in the case of paragraph 1 (capital expenditure funded from revenue), the schools forum or the Secretary of State must have approved the original decision. Schedule 2 does not allow local authorities to maintain a budget of indefinite size for an indefinite period against these funding lines.

More information can be found in the [2017 to 2018 schools funding historic commitments guidance](#).

**1.4.1 Contribution to combined budgets:** expenditure under this heading should only reflect the contribution to a combined service approved by the schools forum. The service must be partly funded from outside the schools budget and there should be an educational benefit arising from the service. These require annual authorisation ([paragraph 2 \(c\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2017](#)).

Also include in the line expenditure on 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 Secretary of State before 1 April 2013 ([paragraph 2\(e\) of Schedule 2](#)).

**1.4.2 School admissions:** include expenditure incurred in connection with the local authority'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:

- 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 expenditure incurred in connection with the local authorities' 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:** only 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 where the cost relating to that individual had been approved by the schools forum prior to 1 April 2013 ([paragraph 4 \(b\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2017](#)). It does not count as a commitment to have identified a budget for different individuals' costs each year or to support new redundancy costs in schools.

**1.4.5 Falling Rolls Fund:** expenditure to be incurred due to a decline in 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) academy schools 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 the funding period 2017 to 2018

**1.4.6 Capital expenditure from revenue (CERA):** 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) and where the expenditure relating to the specific project had been approved prior to 1 April 2013. It does not count as a commitment to have identified a budget for different capital works each year or a general contribution to the capital programme. PFI costs should be delegated through the funding formula.

**1.4.7 Prudential borrowing costs:** Enter here expenditure incurred in repayment of loans under [\(paragraph 2\(a\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2017\)](#). PFI costs should be delegated through the funding formula.

**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 without SEN at a school which is not maintained by any local authority and is not an academy. This does not include fees to AP institutions, which should be shown in line 1.2.7.

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

**1.4.9 Equal pay – back pay:** Include here centrally retained provision for meeting the cost of equal pay settlements in schools.

**1.4.10 Pupil growth/ Infant class sizes:** include here the following:

- expenditure incurred due to a significant growth in pupil numbers as a result of the local authority's duty under section 13(1) of the 1996 Act to ensure that sufficient 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 funding for new schools (including academies) built to meet basic need.

**1.4.11 SEN transport:** only include expenditure here that has been off-set by savings to the schools budget and has been approved by the schools forum ([paragraph 2\(d\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2017](#)).

**1.4.12 Exceptions agreed by the 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 2017 regulations](#). Schools forum approval is required on an annual basis for historic or new commitments if it is to continue. This excludes expenditure on licences which should be under 1.4.13.

**1.4.13 Other items:** include expenditure on:

(a) Copyright licences which are negotiated centrally by the Secretary of State for all publicly funded schools. For 2017 to 2018 these are:

- 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 Rights Society licence
- The Phonographic Performance licence
- The Mechanical Copyright Protection Society licence
- The Christian Copyright Licensing International licence; and

(b) Remission of boarding fees payable in connection with the attendance of pupils at maintained schools and academies

### **Central provision within schools budget (former ESG retained duties)**

In 2017 to 2018 that part of the ESG which related to retained duties (those that apply to both maintained schools and academies) has been added to the DSG. This provision will now fall within the schools budget, provided it is funded out of DSG (see section 2.0 below for provision not funded out of DSG). Additional lines have been provided in section 1 for the purpose of recording it.

**1.5.1 Education welfare service:** include here the following expenditure:

- functions in relation to the exclusion of pupils from schools, excluding any provision of education to excluded pupils ([paragraph 20 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- school attendance ([paragraph 16 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- responsibilities regarding the employment of children ([paragraph 18 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))

**1.5.2 Asset management:** include here the following expenditure:

- Management of the local authority's capital programme including preparation and review of an asset management plan, and negotiation and management of private finance transactions ([paragraph 14 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))

General landlord duties for buildings owned by the local authority, including those leased to academies

**1.5.3 Statutory/ Regulatory duties:** include here the following expenditure on:

- director of children's services and personal staff for director ([paragraph 15\(a\) of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- planning for the education service as a whole ([paragraph 15\(b\) of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- revenue budget preparation, preparation of information on income and expenditure relating to education, and external audit relating to education ([paragraph 22 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- authorisation and monitoring of expenditure not met from schools' budget shares ([paragraph 15\(c\) of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- formulation and review of local authority schools funding formula ([paragraph 15\(d\) of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- internal audit and other tasks related to the authority's chief finance officer's responsibilities under Section 151 of LGA 1972 except duties specifically related to maintained schools ([paragraph 15\(e\) of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- consultation costs not relating to maintained schools ([paragraph 19 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))



- plans involving collaboration with other local authority services or public/voluntary bodies ([paragraph 15\(f\) of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- standing Advisory Committees for Religious Education ([paragraph 17 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- provision of information to or at the request of the Crown other than relating specifically to maintained schools ([paragraph 21 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))

## Central provision funded through maintained schools spend

The general duties part of ESG (that part relating to maintained schools only) ceased from September 2017. Local authorities will be able to deduct funding from maintained schools budgets, with the consent of maintained school members of the schools forum, in much the same way as for existing de-delegated items, in order to fund these services. Provision funded in this way should be recorded in this new section. For provision not funded from DSG see section 2.0.

**1.6.1 Central support services:** include here the following expenditure:

- clothing grants ([paragraph 52 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- provision of tuition in music, or on other music-related activities ([paragraph 53 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- visual, creative and performing arts ([paragraph 54 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- outdoor education centres (but not centres mainly for the provision of organised games, swimming or athletics) ([paragraph 55 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))

**1.6.2 Education welfare services:** include here expenditure on inspection of attendance registers ([paragraph 78 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))

**1.6.3 Asset management:** include here expenditure on general landlord duties for all maintained schools ([paragraph 76 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#)), ([section 542\(2\) Education Act 1996; School Premises Regulations 2012](#)) to ensure that school buildings have:

- appropriate facilities for pupils and staff (including medical and accommodation)
- the ability to sustain appropriate loads

- reasonable weather resistance
- safe escape routes
- appropriate acoustic levels
- lighting, heating and ventilation which meets the required standards
- adequate water supplies and drainage
- playing fields of the appropriate standards

You should also include:

- general health and safety duty as an employer for employees and others who may be affected (Health and Safety at Work etc. Act 1974)
- management of the risk from asbestos in community school buildings (Control of Asbestos Regulations 2012)

**1.6.4 Statutory/ Regulatory duties:** include here the expenditure on the following:

- functions of the local authority related to best value and provision of advice to governing bodies in procuring goods and services ([paragraph 56 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- budgeting and accounting functions relating to maintained schools and other functions relating to the financing of maintained schools ([paragraph 73 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- authorisation and monitoring of expenditure in respect of schools which do not have delegated budgets, and related financial administration ([paragraph 57 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- monitoring of compliance with requirements in relation to the scheme for financing schools and the provision of community facilities by governing bodies ([paragraph 58 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- internal audit and other tasks related to the authority's chief finance officer's responsibilities under Section 151 of LGA 1972 for maintained schools ([paragraph 59 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- functions made under Section 44 of the 2002 Act (Consistent Financial Reporting) ([paragraph 60 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- investigations of employees or potential employees, with or without remuneration to work at or for schools under the direct management of the headteacher or governing body ([paragraph 61 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))

- functions related to local government pensions and administration of teachers' pensions in relation to staff working at maintained schools under the direct management of the headteacher or governing body ([paragraph 62 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- retrospective membership of pension schemes where it would not be appropriate to expect a school to meet the cost ([paragraph 75 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- HR duties, including: advice to schools on the management of staff, pay alterations, conditions of service and composition/organisation of staff; determination of conditions of service for non-teaching staff; appointment or dismissal of employee functions ([paragraphs 63, 64 and 65 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- consultation costs relating to maintained schools ([paragraph 66 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- compliance with duties under Health and Safety at Work Act ([paragraph 67 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- provision of information to or at the request of the Crown relating to schools ([paragraph 68 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- supervision of school companies ([paragraph 69 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- functions under the Equality Act 2010 ([paragraph 70 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- establish and maintaining computer systems, including data storage ([paragraph 71 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- appointment of governors and payment of governor expenses ([paragraph 72 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))

**1.6.5 Premature retirement costs/ redundancy costs (new provisions):** include here expenditure on dismissal or premature retirement when costs cannot be charged to maintained schools ([paragraph 77 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#)).

**1.6.6 Monitoring national curriculum assessment:** include here expenditure on monitoring of national curriculum assessments ([paragraph 74 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#)).

**1.7.1 Other specific grants:** other specific grants, whether devolved or not devolved to schools. This does not include any ring-fenced grants such as the DSG or any element of the pupil premium grant, which is not to be entered anywhere on the form, and should

also exclude sixth form funding. Other grants to be excluded are universal infant free school meals, PE and sport funding, and year 7 catch-up funding.

### **1.8.1 TOTAL SCHOOLS BUDGET (after academy recoupment)**

#### **Reconciliation of schools expenditure**

**1.9.1 Dedicated schools grant for 2017-18:** the local authority's DSG for 2017 to 2018. This is the final DSG as notified in March 2018 after academy recoupment and adjusted by any subsequent changes to the high needs block (for example, for recoupment of place funding which will be paid directly by ESFA) and the early years block.

**1.9.2 Dedicated schools grant brought forward from 2016-17:** the total amount of DSG reserves brought forward from previous years. Reserves should be entered as a positive number and deficits as a negative number. These will result from carry forward from financial years before 2016 to 2017 plus:

- the difference between the final DSG in 2016 to 2017 and earlier estimates of DSG on which the schools budget was based; and/or
- an under or over spend in 2016 to 2017 against the central elements of the schools budget; and/or

**1.9.3 Dedicated schools grant remaining unspent, carried forward to 2018-19 (positive or negative):** this will be the amount that the authority is in practice carrying forward to 2018 to 2019 from the 2017 to 2018 DSG, or from DSG carried over from earlier years, after all relevant expenditure in 2017 to 2018 is accounted for. A positive number represents a surplus being carried forward and a negative number a deficit being carried forward.

**1.9.4 ESFA funding:** grant supporting post-16 education in schools, including special schools.

**1.9.5 LA additional contribution:** this includes any additional funding provided by the local authority to support the schools budget.

**1.9.6 Total funding supporting the schools budget (lines 1.9.1 to 1.9.5):** this line records the total sources of income supporting the schools budget, i.e. it adds up the figures in lines 1.9.1, 1.9.2, 1.9.4 and 1.9.5 and adjusts for any carry-forward to 2018-19 recorded in line 1.9.3. This line should match the authority's actual spending from the schools budget (line 1.8.1).

#### **Other education and community budget**

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.

The lines on section 2.0 relate to functions formerly funded from ESG. They should be used to record provision for these functions that was not funded from DSG in 2017 to 2018, but was funded from:

- the continuing ESG for the period April-August 2017, or from the new local authority grant for school intervention and improvement
- other council sources of funding rather than from DSG, and is therefore not part of the schools budget

**2.0.1 Central support services:** includes 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

**2.0.2 Education welfare service:** education welfare service and other expenditure arising from the local authority 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 3.3.2.

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).

**2.0.3 School Improvement:** expenditure incurred by a local authority 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 [Education and Inspections Act 2006](#):

- section 60 (performance standards and safety warning notice)
- section 60A (teachers' pay and conditions warning notice)
- section 63 (power of the local authority to require governing bodies of schools eligible for intervention to enter into arrangements)

- section 64 (power of the local authority to appoint additional governors)
- section 65 (power of the local authority to provide for governing bodies to consist of interim executive members) and Schedule 6
- section 66 (power of the local authority to suspend right to delegated budget)

**2.0.4 Asset management – education:** include 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 local authority to a PFI provider and any capital expenditure or income. Such expenditure should not appear anywhere on the form.

**2.0.5 Statutory/ regulatory duties – education:** this line should not include any expenditure or income relating to sold services to schools. Include expenditure on education functions related 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
- authorisation and monitoring of expenditure:
  - which is not met from schools’ budget shares
  - in respect of schools which do not have delegated budgets
  - 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 Education Act 2002](#)
- 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 preparation and review of plans involving collaboration with other local authority 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 is under a duty to make available
- expenditure incurred in connection with the authority's functions pursuant to regulations made under [section 12 of the Education Act 2002](#) (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 which 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 Education Act 1996](#) or in the reconsideration and preparation of an agreed syllabus of religious education in accordance with [schedule 31 to the Education Act 1996](#)
- 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 on making pension payments other than in respect of schools
- 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

**2.0.6 Premature retirement costs/ redundancy costs (new provisions):** include here any expenditure for payments made by the local authority in respect of the dismissal, or for the purpose of securing the resignation, of any member of the staff of the school, after 1 April 2016 under [section 37, Education Act 2002](#).



This line is meant to be for new costs in the financial year, in this case 2017 to 2018. For old costs please record in line 2.3.3 (Pension costs – includes existing early retirement costs).

**2.0.7 Monitoring national curriculum assessment:** expenditure on monitoring national curriculum assessment arrangements required by orders made under [section 87 of the Education Act 2002](#).

**2.1.1 Educational psychology service:** all expenditure on psychology services should be entered here.

The cost of 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 Education Act 1996](#).

Include the cost of 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 local authority'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 independent advice and support services (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:** include 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 local authority 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 other than for reasons of SEN or disability and should include gross expenditure, income, and net expenditure.

These are two types:

- expenditure associated with the direct operation of home to school travel services (for example, travel, telephones, legal services, premises, personnel services,

stationery, and administrative support) should be charged directly and reported through the appropriate budget. Local authorities 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 local authority trades with schools

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

Include all gross expenditure, income, and net expenditure incurred by local authorities for transporting learners with SEN aged 16-18 to post-16 education and training provision including: school sixth form, sixth form college, FE College, independent specialist providers, apprenticeships and other work-based learning provision.

Your return should include, as a minimum, the expenditure on: transport provided by local authority owned vehicles; provision of independent travel training; taxi fares; local authority contracted vehicles; subsidies or a financial contribution to travel passes and fuel allowances 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 local authorities for transporting learners with SEN aged 19-25 to post-16 education and training provision including: school sixth form, sixth form college, FE College, independent specialist providers, apprenticeships and other work-based learning provision.

Your return should include, as a minimum, the expenditure on: transport provided by local authority owned vehicles; provision of independent travel training; taxi fares; local authority 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  
Include all gross expenditure, income, and net expenditure incurred by local authority 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 local authority owned vehicles; taxi fares; local authority 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 in this line.

**2.1.9 Supply of school places:** include 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 Education and Inspections Act 2006](#).

**2.2.1 Other spend not funded from the schools budget:** Local authorities have pointed out to us that because some of the lines in section 1.4 of this form or require schools forum approval, authorities may incur expenditure funded from outside the schools budget under these headings that cannot be recorded in section 1. We are therefore providing an additional line in section 2 for recording expenditure on lines in section 1.4 that is not funded out of DSG. This will apply to lines 1.4.2, 1.4.3, 1.4.8 and 1.4.13(b).

**2.3.1 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 and development initiatives, and 16-18 structural support which has not been included within the lines above.

This line relates to the education service.

**2.3.2 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.

**2.3.3 Pension costs – Includes existing early retirement costs:** expenditure for commitments for former school and local authority staff should be included under this heading. Also residual pension liabilities (such as 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 on-going expenditure from commitments incurred in previous years. For new costs please record in line 2.0.6 (Premature retirement costs / redundancy costs (new provisions)), or in line 1.6.5 where the costs are funded out of DSG.

**2.3.4 Joint use arrangements:** expenditure in pursuance of a binding agreement, where the other party is a local authority or the other parties include one or more local authorities, in relation to the operation of a facility provided partly but not solely for the use of schools.

**2.3.5 Insurance:** include 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.

**2.4.1 Other specific grants:** Other specific grants, whether devolved or not devolved to schools. This does not include grants relating to childcare, or any ringfenced grants such as the DSG or any element of the pupil premium grant, which is not to be entered anywhere on the form. It should also exclude sixth form funding.

**2.4.2 Capital Expenditure from Revenue (CERA) (Non-schools budget functions):** 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.

**2.4.3 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 local authority proposes to capitalise in their accounts in accordance with proper practices being those accounting practices -

(i) which the local authority 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 local authorities, 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 local authorities and other public providers (such as services provided by other local authorities 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

This section of the return is designed to show total local authority spending on Sure Start children's centres; how much of this is devolved to individual children's centres; how much is used to pay for local authority provided or commissioned services; and how much for local authority management costs related to children's centres.

**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 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)

**3.0.1 Spend on individual sure start children's centres:** include details of revenue spent to children's centres for the delivery and management of the children's centre and its services. (This includes both children's centres managed directly by the local authority, 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).

**3.0.2 Spend for LA provided or commissioned area-wide services delivered through Sure Start Children's Centres:** include any discrete services to be delivered across the local authority area that are centrally commissioned by the local authority that are part of the children's centre programme, such as, 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 centre level – this should be recorded in 3.0.1.

**3.0.3 Spend on LA management costs relating to sure start children's centres:** this refers to the total expenditure the local authority used to meet the central costs of managing the children's centre programme.

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

**3.0.4 Other spend on children under 5:** 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.

**3.0.5 Total Sure Start Children's Centres and other spend on children under 5 (Sum of lines 3.0.1 to 3.0.4)**

### **Children looked after**

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

**3.1.1 Residential care:** include expenditure on residential care in Voluntary Children's and Registered Children's Homes as defined in [Care Standards Act 2000](#). This includes:



- associated independent visitor costs and relevant contact payments under sections [20/34 of the Children Act 1989](#)
- homes where education is provided, but does not attract education department funds
- boarding schools: include the social care 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 (note: the spend of the 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 (include in 3.1.5 Other Children Looked After Services)
- youth detention accommodation (include in 3.1.5 Other Children Looked After Services)
- respite care for those children not meeting the definition of children looked after

**3.1.2 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 [20/34 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.

**3.1.3 Adoption services:** include staff and overhead costs associated with adoption including the costs of social workers recruiting and assessing new prospective adopters

and supporting existing prospective adopters. Also include costs related to adoption support, such as the cost of therapeutic services.

Adoption 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 birth parents, 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 and Children Act 2002, the [Adoption Support Services Regulations 2005](#) and the statutory adoption guidance 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).

**3.1.4. 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.

**3.1.5. Other children looked after services:** include support to looked after children and 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 20/34 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 2012](#))
- expenditure on advocacy services for children looked after

**3.1.6 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 and 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.

**3.1.7 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](#).

**3.1.8 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.

**3.1.9 Leaving care support services:** include the staff and overhead costs associated with the authority's leaving care support team and services. Including, for example:

- functions carried out by personal advisors (PAs), including assessments of need, preparation of pathway plans, and participation in reviews of pathway plans
- costs relating to the training and supervision of PAs. Costs associated with providing and maintaining relevant children in suitable accommodation, including 'staying put' arrangements
- costs of other forms of accommodation for relevant children which may be necessary in emergency situations
- all forms of financial assistance paid by the authority to care leavers, including financial support to participate in education, such as HE bursaries
- costs involved in developing and disseminating the authority's policies around support to care leavers
- advising, befriending, and giving assistance to persons qualifying for advice and assistance

Exclude:

The social worker costs in preparing and reviewing pathway plans prior to young people ceasing to be looked after (such as when they are 'eligible children') or any other social worker costs in supporting 'relevant' or 'former relevant' children (see social work (including local authority functions in relation to child protection)).

**3.1.10 Asylum seeker services children:** exclude expenditure for children who are not looked after which is covered by the Home Office grant funding for refugees.

**3.1.11 Total children looked after:** formula calculates the aggregate of entries in lines 3.1.1 to 3.1.10.

## Other children and family services

**3.2.1 Other children and family 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 spend previously captured here:

- 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 local authorities 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.

**3.3.1 Social work (including local authority functions in relation to child protection):** social workers who 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 local authority functions in relation to child protection. This includes all expenditure on carrying out the authority's functions in relation to child 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.

**3.3.2 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 local authority to support the central commissioning function. Where joint commissioning units have been set up, such as between the local authority 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 as these will be captured in line 3.0.3.

For the children's services strategy element, include partnership costs for multi-agency working, such as 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 and regulatory duties related to children's services that are not included in the line on statutory and regulatory duties related to education above (line 2.0.5), or in the equivalent lines in section 1 when the expenditure is funded from DSG.

**3.3.3 Local Safeguarding Children Boards:** include here spending 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.

**3.3.4 Total safeguarding children and young people's services:** formula calculates the aggregate of entries in lines 3.3.1 to 3.3.3.

## Family support services

Some changes have been made to this section to help improve the quality of the data collected. Expenditure previously captured in this section should continue to be recorded here, split across services for disabled children (lines 3.4.1 to 3.4.3) and targeted/ universal family support and targeted services (lines 3.4.4 and 3.4.5).

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

**3.4.1 Direct payments:** exclude expenditure on direct payments for SEN and disability as this is captured above in line 1.2.11.

Include here any other spending on direct payments.

**3.4.2 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 3.1.6); any break exceeding 28 days continuous care; costs associated with providing disabled children's access to universal day services such as formal childcare, youth clubs, or extended school activities.

**3.4.3 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.

**3.4.4 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 that were previously captured under separate lines in this data collection:

- **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, such as family nurse partnerships. These could be initiatives to be funded privately by the local authority or jointly by local authority or primary care trust
- **Home care services.** This is home care provided to help carers 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 3.4.2 above).

**3.4.5 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 local authority; peer to peer support services such as Homestart and relationship support.



**3.4.6 Total family support services:** formula calculates the aggregate of the entries in lines 3.4.1 to 3.4.5.

## Services for young people

Services for young people (aged 13 to 19) encompasses all local authority 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 local authorities on services and activities to improve young people's well-being<sup>1</sup> and targeted support services for young people<sup>2</sup>.

- Lines 3.5.1 **Universal services for young people** and 3.5.2 **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

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<sup>1</sup><http://www.education.gov.uk/childrenandyoungpeople/youngpeople/positive%20for%20youth/a00204650/launchofconsultationondraftyouthguidanceforlas>

<sup>2</sup> <https://www.gov.uk/government/publications/careers-guidance-provision-for-young-people-in-schools>

- 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:

- special interest clubs
- out of school hours coaching in arts and crafts, 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 as set out in the statutory guidance for local authorities<sup>3</sup> should include:

- working with schools to identify those at risk of not participating post-16

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<sup>3</sup> [Participation of young people in education, employment or training](#) statutory guidance for local authorities

- 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
- targeted support for young people not in education, employment or training (NEET), working with youth contract providers where appropriate
- local 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 8a.1 and 8a.2.

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 local authorities, 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 authority 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 to 1999 onwards. Do not include amounts paid by the Student Loans Company in the form of grants and loans.

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

**3.5.2 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 (such as 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.

<b>Young people’s service</b>	<b>Universal</b>	<b>Targeted</b>
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 Guarantee	Tracking offers made to young people	Targeted support for those who do not have an offer of a place when they complete compulsory pre-16 education
Tracking participation in education and training	Maintenance of a client database (CCIS)  Uploading information on young people in education and training  Provision of information to DfE	‘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 disability
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>
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 local authorities on services and activities to improve young people's well-being</p>	<p>Support for engaging groups of targeted young people in decision making, such as looked after young people, teenage parents etc.</p>

**Table showing the current split in young people's services.**

**3.5.3 Total Services for young people:** formula calculates the aggregate of the entries in lines 3.5.1 to 3.5.2

## Youth justice

**3.6.1 Youth justice:** include the costs of services related to young offenders including youth offending teams. This includes:

- 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 section 97 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, that is 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

**4.0.1 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 the Local Government Act 2003.

**5.0.1. Do not complete – not applicable**

**5.0.2 Total Children and young people's services expenditure (excluding CERA)**

**5.0.3. Total Children and young people's services expenditure (including CERA)**

## Memorandum

A memo line is an extraction of figures which have been included as planned expenditure in the lines above.

## Services for young people

Expenditure on substance misuse services and teenage pregnancy services will already be included in lines 3.5.1 and 3.5.2 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.

**8a.1 Substance misuse services (drugs, alcohol, and volatile substances) (included in 3.5.1 and 3.5.2 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.

**8a.2 Teenage pregnancy services (included in 3.5.1 and 3.5.2 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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