



Department
for Education

Early Years Financial Incentives Pilot

**Guidance for local authorities
participating in the pilot**

May 2024

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Overview

This guidance document from the Department for Education (DfE) has been produced to support local authorities (LAs) who are taking part in the Early Years Financial Incentives pilot. It describes the objectives of the pilot and sets out expectations. This guidance is non-statutory.

The Department reserves the right to change the information contained in this guidance and updates will be provided as and when necessary.

Who is this publication for?

This guidance is primarily for those local authorities (LAs) in England who are participating in the Financial Incentives pilot, whether that be as part of the treatment group or the control group. It may also be of interest to Early Years (EY) providers within these local authorities.

Contact us

If you have any queries about the Financial Incentives pilot, or if there is anything you think this guidance is missing or should be made clearer, please let us know by emailing ey-recruitment.retention@education.gov.uk.

Glossary of terms

Pilot LAs: Pilot LAs are those who fall within one of our designated target groups. Pilot LAs will either belong to the 'treatment group' meaning they will deliver financial incentives, or the 'control group' meaning they will not provide the financial incentives, but will engage in some light touch reporting as part of our evaluation.

Eligible EY Staff: Eligible EY staff are those who are starting work in a pilot treatment group LA and who are joining an early years provider required by section 40(2) Childcare Act 2006 to implement the early years foundation stage - other than a childminder or a reception class - as identified in the LA's delivery plan. They must also be new or returning to the profession, and must spend at least 70% of their time working directly with children.

Providers: A provider is an organisation is required by section 40(2) Childcare Act 2006 to implement the early years foundation stage - other than a childminder or a reception class.

Memorandum of Understanding (MoU): The MoU referred to in this guidance is a non-legally binding agreement which formalises the working relationship and expectations relating to the payment of grant funding from the Secretary of State for Education to local authorities for the delivery of the Financial Incentives pilot. The MoU must be signed by local authorities before their first grant payment is released.

Grant determination letter: A letter which provides local authorities with details of their grant funding allocations for the Financial Incentives pilot.

Grant: The grant is provided under S31 of the Local Government Act 2003 by DfE to allow financial incentives to be provided to new and returning workers in eligible EY settings. Grants must be allocated to recipients between 1 April 2024 and 31 December 2024. The final payments should be made by March 2025.

Delivery plan: The delivery plan is the document used to show how the LA intends to target the funding allocated to the LA. It provides a benchmark for any reporting carried out over the course of the grant funding period. It is a requirement that the delivery plan is agreed by DfE prior to the first payment being made.

Pilot funding: Funding for local authorities to deliver Financial Incentives to eligible EY staff.

EY financial incentives pilot

In March 2023 the Chancellor announced transformative reforms to childcare for parents, children, the economy and women. By 2027-28, the Government will more than double its investment into the childcare support it offers, spending over an estimated £8bn every year on free hours and early education.

Part of these childcare reforms will significantly increase the availability of childcare, reduce costs and increase the number of parents who are entitled to the support. By the 1st September 2025, all eligible working parents will be entitled to 30 hours free childcare from the term after their child turns 9 months.

These reforms will increase demand for childcare places and as such there will need to be an increase in the supply of places.

In January 2024 DfE launched this limited pilot to help deliver the childcare expansion at pace and test whether financial incentives in EY would help boost recruitment in a similar way that it has for school teachers.

Our pilot will help attract new or returning EY staff by paying an incentive of £1000 shortly after they take up their role. We are testing whether a 'golden hello' can be an effective way to recruit EY staff in high demand areas.

Our pilot will take place in circa 40 LAs, 20 LAs with high levels of deprivation (using [IDACI](#)) and 20 LAs with current low workforce sufficiency levels (using [Early years funding - extension of the entitlements - Department for Education - Citizen Space](#)).

We are using "Deprivation" as a proxy for pre-existing sufficiency issues, as evidence suggests that areas of high deprivation have suffered from poor and worsening sufficiency problems in recent years.

We are using "Sufficiency" as a proxy for upcoming new sufficiency issues, using the data showing new Part Time Equivalent (PTEs) of children taking the entitlement expected from expansion relative to places.

The LAs have been randomly allocated to treatment and control groups, so that we can robustly test if paying the incentive to new or returning staff leads to more staff being recruited.

- The treatment group will be able to offer the financial incentive to eligible new or returning recruits,
- The control group will not offer the financial incentives.

Recruitment activity will be monitored across all pilot LAs to compare outcomes. By agreeing to take part in the pilot, you are agreeing to engage in all evaluation activity, which will be kept to a minimum at all times.

Key dates for the treatment group of LAs

Figure 1 - Key dates for treatment group LAs

Date	Activity
January 2024	<p>DfE contacts LAs to invite them to take part in the pilot.</p> <p>Webinar held with LAs to give more information.</p> <p>DfE contacts LAs to advise if they are in the Treatment group or the Control group.</p>
February 2024	<p>DfE issues MOU and grant offer letter to LAs in the Treatment group.</p> <p>LAs in the Treatment group complete delivery plans and agree them with DfE.</p> <p>LAs return MOU and grant offer letter.</p>
March 2024	<p>DfE issues first payment, which is 50% of the full grant amount.</p>
June 2024	<p>LAs in the Treatment group report on progress in delivering the activity in their delivery plan.</p>
July 2024	<p>DfE issues second payment, which is 50% of the full grant amount.</p>
September 2024	<p>LAs in the Treatment group report on progress in delivering the activity in their delivery plan.</p>
December 2024	<p>LAs in the Treatment group report on progress in delivering the activity in their delivery plan.</p> <p>Funding must be allocated to new starters by the end of December 2024.</p>
March 2025	<p>All incentives must be paid by March 2025 – which is 12 weeks after the latest date that incentives can be allocated (December 2024).</p>

In addition to the dates in the table above evaluation activity is likely to be in April/May 2024 and involve some reporting every 2-3 months until Spring 2025. We will provide more detail about this in due course.

Delivery of the pilot – roles

DfE will issue the grants to LAs, who will distribute it to providers to pass on to new recruits based on the delivery plan which will have been agreed between the DfE and the LA.

There will need to be close contact between:

- DfE and the LA
- the LA and providers
- providers and individual recipients of the grant, and
- DfE-commissioned evaluators who will need to work with LAs, providers and those who are recruited

Whilst not exhaustive the paragraphs below gives a little more information about the roles of each of main actors who are necessary to make the pilot as effective as possible.

DfE

DfE will set the grant criteria, choose the LAs to take part in the pilot and provide the S31 grant funding.

After LAs have completed their delivery plans DfE will agree them and release the funding. It will also design and implement the grant assurance and grant reporting processes. It will lead the evaluation into the pilot.

DfE will also be the central contact point for any questions about the pilot as it progresses.

The LA

LAs (in the treatment group) will provide the main link with DfE for funding purposes. They are expected to have a full understanding of their EY recruitment needs and so they will use that knowledge to design a delivery plan which targets the funding where it is most needed. They may want to discuss the delivery plan with providers before it is submitted to DfE.

DfE will release the funding to the LA via a section 31 non-ringfenced grant. Details of the grant funding allocation for each local authority can be found in the section 31 grant determination letter. The LA will be held accountable for its distribution.

DfE will also expect the LA to provide regular updates on the difference that the funding is making via reporting templates (provided by DfE).

The LA is the main point of contact for DfE throughout the period of funding.

The provider

EY providers are key to the success of the pilot. They will be responsible for ensuring that the incentives are actually paid to the eligible individual. We are not expecting providers to materially change their recruitment systems or processes for the pilot, but they will need to ensure that their marketing campaigns include reference to the fact that they have an incentive attached to them so that those seeking employment in an EY setting can see where incentives are available.

They will need to work collaboratively with LAs so that the LA has assurance that the funding is being used as intended and that the LA can complete its reporting requirements to DfE.

Providers will be responsible for paying the incentives to individuals and ensuring that employee tax/NI and employers NI are paid. Providers are not expected to pay the tax/NI as this will be covered in the DfE grant to LAs.

They will also need to ensure that incentives are only given to those who are eligible to receive them (for example those who are working at least 70% of their time with children, who are either new to EY or who haven't worked in EY for at least 6 months). They will need to declare this as part of regular reporting.

To allow us to test the effectiveness of the pilot we will need to gather information about the response to job adverts with an incentive attached.

The individual

'The individual' is the person who will receive the incentive when they are successfully employed by a provider. The individual is expected to receive up to £1000 after tax/NI has been paid. It will be paid in the first pay packet after the individual has been working for the provider for 12 weeks.

The individual is responsible for confirming to the provider that they are eligible for the payment (for example, that they have not been working in a nursery or pre-school in the last 6 months).

The delivery plan

In order to access the funding and take part in the pilot LAs will need to develop a delivery plan. The delivery plan will drive the delivery of the programme. All delivery plans must be submitted to DfE on a template provided by DfE by 21 February 2024. They will set out planned use of funding for financial incentives for the duration of the grant period.

Delivery plans will need to show that the LA understands local need and has robust plans to

- target the funding where it is needed,
- allocate the funding to providers,
- manage providers (to ensure that the funding is used as intended); and
- set up a clear reporting process (for example showing the number of applications for each post, the successful candidate, spend per provider etc) so that it is clear how providers will report to each LA.

Whilst LAs will be able to decide where to target the funding there are common factors which all delivery plans will need to include – for example showing that they are targeted at areas of need within the LA. LAs should already hold data on the supply in their area given their current duties. This will help them to decide where they should target the funding.

We will expect delivery plans to show us exactly how LAs intend to work with their providers and how they intend to hold them to account. We would expect this to include details of how (for example) they would withhold funding to providers if the provider fails to meet the terms of the agreement they have in place. What this means in practice is that LAs won't release the funding until they know (for example) the name of the person who is appointed, their appointment date and the number of applications there were for the post.

LAs have some freedom to decide where to target their funding because they are best placed to understand the sufficiency needs within their LA. Notwithstanding this, all plans will need to be agreed with DfE before funding is released.

Examples of where they may target could include:

- areas where they know (or suspect) there is a shortage of EY staff. This could (for example) be around new housing developments.
- areas where an increase in EY take up would have a particular economic benefit.
- supporting children with SEND to access high quality and inclusive early education. This could help recruit or bring skilled staff back into the workforce, who are confident and experienced in identifying and supporting children with SEND and building effective working relationships with parents.

The template for the delivery plan was sent to LAs allocated to the treatment group on 29 January 2024.

Those LAs allocated to the control group will not have to complete a delivery plan because they are not delivering the financial incentives. However, as part of the evaluation, they will need to complete a short survey on how they expect recruitment to change over the year. This will enable DfE to understand if/how incentives change behaviour.

Eligible LAs

Eligible LAs were chosen from those who fall within the top 25 LAs of the groups listed below. We have chosen 40 of these to participate in the pilot – either in the treatment group or the control group¹.

- Group 1 - the [IDACI index](#) for LAs with high levels of deprivation, and
- Group 2 - those LAs with the lowest sufficiency levels. The sufficiency need has been calculated by dividing the number of children aged 2 and under, taking up 15 hours a week over 38 weeks within the LA divided by Ofsted provider level places data ([Early years funding - extension of the entitlements - Department for Education - Citizen Space](#))

The 40 LAs have randomly allocated to a treatment group or a control group using a randomisation methodology to avoid any potential for bias.

Figure 2 - LAs in the treatment group and the control group

Treatment Group	Control Group
Birmingham	Nottingham
Blackpool	Manchester
Halton	Tower Hamlets
Islington	Stoke-on-Trent
Knowsley	Hackney
Newcastle upon Tyne	Leicester
North East Lincolnshire	Liverpool
Salford	Southwark
Sandwell	Hartlepool
Wolverhampton	Rochdale
Cumberland	Durham
Darlington	Westmorland and Furness
Doncaster	Torbay
Kingston upon Hull, City of	Wakefield
Middlesbrough	Barnsley
Northumberland	Dudley
Sefton	North Tyneside
Staffordshire	South Tyneside
Walsall	Sunderland
Wirral	St Helens

¹ Some LAs appeared in the top 25 of both groups, but can only be assigned to one group. These were identified and randomly assigned, resulting in 40 LAs being invited to take part.

Eligible individuals

Eligible individuals are those who are

- applying for their first role at an early years provider required by section 40(2) of the Childcare Act 2006 to implement the early years foundation stage – other than a childminder or a reception class, or
- returning after a break of at least six months,

and

- have secured a role which involves directly working with children for at least 70% of the time,

and

- are employed by a provider named in a delivery plan agreed between the LA and DfE as part of the pilot.

Returns

Returns are defined as those who left the profession at least 6 months before they applied to rejoin. Anyone who left the profession less than 6 months before they applied to rejoin will not be eligible for an incentive.

Apprenticeships

An apprentice who gains a position in the same EY setting as they carried out their apprenticeship would be eligible to receive an incentive when they move from being an apprentice to an employee.

In order to receive an incentive, apprentices must have passed their apprenticeship and be taken on in a permanent role.

Temporary and part-time workers

Those on temporary contracts are not eligible to receive an incentive. They are only available for those recruited on a permanent basis.

The incentive is not paid on a pro rata basis. This means that part-time workers are eligible for 100% of the payment, regardless of the numbers of hours they work. More information about pay and bonuses for part time workers can be found at [Part-time workers' rights - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/part-time-workers-rights).

Grant assurance and reporting

Grant determination letter

The section 31 grant determination letter outlining the amount allocated to each local authority for each FY will be published GOV.UK in due course.

LAs are expected to abide by the conditions detailed in the grant determination letter and MoU.

Memorandum of understanding (MoU)

Alongside the S31 grant determination letter, local authorities have been issued with an MoU for signature. The MoU is a non-legally binding document that sets out the agreement between the local authority and the secretary of state relating to the payment to the local authority of the grant funding for the delivery of the pilot. Whilst this is non-legally binding, local authorities are expected to use the pilot funding in line with the expectations in the MoU.

LAs are required to sign and return the MoU. On receipt of the MoU (which will have been signed by the LA's section 151 finance officer), DfE will make the first grant payment. This will be paid during March 2024.

The MoU sets out the purpose of the grant and expectations of management and use of the grant, including funding arrangements, reporting and evaluation requirements and eligible expenditure.

The MoU sets out that participating LAs are expected to complete a Statement of Grant Usage at the end of Q2, Q3 and Q4. The MoU also sets out that the LAs will be expected to comply with the expectations regarding reporting and evaluation. The Q2 report (in June 2024) – once approved by DfE – will also act a trigger for payment 2 to be made.

Grant payment schedule

Payments will be made to the following schedule and upon receipt of the documentation detailed below.

Figure 3 - Grant payment schedule

W/c 29 January	Local authorities are informed whether they are in the control or treatment group and sent delivery plan template to complete.
February 2024	Grant determination letters are published and issued to the local authorities with the memorandum of understanding.

21 February	Local authorities sign and return the MoU and the completed delivery plan to DfE.
W/c 26 February	DfE notify LAs if their delivery plans have been approved.
March 2024	Grant payment 1 FY 2023-24 – the first instalment of the S31 grant funding paid when MoU is signed and delivery plan is approved.
June 2024 (date TBC)	LAs submit their progress reports to DfE
28 June 2024	DfE agree progress reports with LAs
July 2024	Grant payment 2 FY 2024-25 – the second instalment of the S31 grant funding paid when DfE agrees progress report
September 2024 (date TBC)	LAs submit their progress reports to DfE
30 September 2024	DfE agree progress reports with LAs
December 2024 (date TBC)	LAs submit their progress reports to DfE
2 January 2025	DfE agree progress reports with LAs

Grant assurance

Local authorities are required to comply with DfE grant assurance processes and must submit a Statement of Grant Usage by the following dates:

Figure 4 - Grant assurance key dates

29 April 2024	End of FY 2023-24 Statement of Grant Usage
28 April 2025	End of FY 2024-25 Statement of Grant Usage

The End of FY Statement of Grant Usage must be signed by the section 151 Officer/Chief Finance Officer and returned to ey-recruitment.retention@education.gov.uk.

Funding

Split payments

Funding will be paid in two instalments.

1. 50% of the grant will be paid upon successful production (and DfE approval of) the delivery plan, and when a signed Memorandum of Understanding has been returned to DfE by the 21st February 2024.
2. The remaining 50% will be paid upon successful receipt (and DfE approval of) the first progress report in June 2024.

Weighting

Each LA will be advised of their grant allocation. These will vary from LA to LA as the funding is weighted based on GP registrations data of 0-4 year olds as of May 2023.

What funding should be used for

LAs should use their pilot funding as set out in the MoU.

This means that funding should be used to fund EY providers to

- provide financial incentives to new EY workers as well as those returners who have not worked in an EY setting in the 6 months prior to their application, and
- who will be spending at least 70% of their time working directly with children.

LAs should decide how to use their grant funding to achieve this within the context and EY need in their local area, and in line with the delivery plan agreed with DfE.

LAs can use 5% of the funding to administer the grants. This means that 95% of the grant funding should be used to fund the actual incentives.

What programme funding cannot be used for

The funding should not be used to provide incentives for

- anyone who is not accepting a job with a provider identified within the LA's delivery plan,
- anyone who will not be working with children for at least 70% of the time, or
- anyone who has worked in a childcare setting within the 6 months prior to their application for the new role.

The cost of each financial incentive

Each recipient should receive £1000 after tax and NI. This means that individuals entitled to the incentive should have £1,000 in their account after tax and NI have been deducted.

We expect most recipients to receive the full £1000. However, DfE will only pay the employee's tax and NI contributions. If there are other stoppages which are calculated according to the employee's amount of pay, these would need to be paid by the recipient. This could reduce the final amount of the incentive below £1000. An example of this could be the recipient was making student loan repayments.

Gross vs net pay

Gross pay is the total amount that the employer pays. Tax and NI calculations are based on the gross pay. Net pay is the amount that the employee receives in their bank account after the employer has made all statutory deductions for them.

Figure 5 - Example of an incorrect example as recipient does not get £1000

Gross	£1000
Tax	£277
Employee's NI	£111
Net	£612

Figure 6 - Example of a correct example as recipient does get £1000

Gross	£1388
Tax	£277
Employee's NI	£111
Net	£1000

DfE will provide the LA with an indicative figure of £1580 to fund each incentive. This reflects HMRC guidance on grossing up, and also takes into the account the changes in NI contributions announced in the March 2024 budget.

This is made up as follows:

For a sum of £1000 after tax and NI we need to add 58% (£580) to cover tax / NI / Employer NI. This brings the total to £1580. We then need to add 5% (£79) for the LA to administer the pilot. This brings the total cost to DfE for each recipient to receive £1000 to £1659.

Note: These figures are illustrative only and so will not apply to all situations, and the precise amount paid to each recipient will vary. LAs should work with providers to establish the precise amount needed for each incentive - dependent on each individual circumstance.

‘Grossing up’

The amount paid to the individual will need to be grossed up to ensure that they receive the £1,000 as a net payment. “Grossing Up” is a system in which the employer increases the gross amount of remuneration so that the net amount (after tax and NI) equals the net amount the employee needs to receive.

The employer must also incorporate the deduction of tax and NI from the final grossed up amount in any calculation that they make, and also base any employer NI calculations on the grossed-up amount. If the employer is liable to pay Apprenticeship Levy this should also be calculated from the grossed up value.

The actual calculation will depend on many variables including the pay frequency used (e.g. weekly / monthly etc), other payments that the individual may be receiving in the period in which the payment is made, and their personal circumstances. Given the variability of the calculations which would need to take place it is not possible to provide a one-size fits all guide for how this should be undertaken.

Many payroll software providers will include automatic gross up calculations and methods but it may be necessary to calculate the grossed up value manually. Further information is available in the HMRC Employment Income manual available at [EIM07700 - Employment income: tax-free remuneration \("grossing up"\) - HMRC internal manual - GOV.UK \(www.gov.uk\)](#).

Here is an example of a grossing up calculation.

Figure 7 - Example of a grossing up calculation

Gross	1,388.89
Tax	277.78
National Insurance	111.11
Net Delivered	1,000.00
Net Payment Due	1,000.00
Difference	0.00
Employer National Insurance	191.67
Total Cost	1580.56

Note: If the apprenticeship levy is payable by the employer, this can also be added to the table above.

Admin uplift

Each payment has a 5% uplift attached to it. This funding is to enable the LA to administer the grant, engage in the reporting requirements of the grant and support the evaluation of the grant.

There is no expectation that any of the 5% admin uplift will be paid to providers, but LAs may decide to do so.

The 5% admin uplift will be automatically added to the grant payment that the LA receives.

The payment of the incentives to recipients

Incentives should be paid to eligible new or returning EY workers in their first pay packet after they have been in post for 12 weeks.

Usually, the payment will be paid in one instalment, but if doing so could have an impact on a recipient's benefit status (for example if the recipient is in receipt of Universal Credit) then the provider can choose to pay the incentive in instalments. It is for the provider to determine whether this is an appropriate way to pay the incentive on a case-by-case basis.

Evaluation (including how it affects the control group of LAs)

There is evidence that paying financial incentives to people who become school teachers encourages them to apply for and stay in teaching roles. However, this has not been tested in Early Years settings. That is why this pilot is being robustly evaluated by an independent contractor. It is essential that the Department can observe and compare the recruitment of Early Years practitioners in a range of settings, both those who have the financial incentive to offer and those who do not (the control group).

We are testing this pilot through a randomised control trial, which is a very robust methodology to determine impact, often used in medicine. This is why LAs have been randomly allocated to either a control or treatment group. This will give us the best possible evidence to demonstrate if this policy improves recruitment in the Early Years sector. Without this evidence, we cannot demonstrate how effective it would be, or if it represents value for money for the taxpayer.

LAs and their Early Years settings in both treatment and control groups will be required to take part in regular research activity to help us monitor recruitment behaviour over the year. Precise details of the research methods and participants will be issued in due course, however we envisage this may include light touch data collections/questionnaire completion, telephone or online interviews with setting leaders, local authority Early Years leads and new employees. We may also wish to speak with those who applied for posts but were unsuccessful to understand the motivations for applying.

We recognise that this is an additional ask for the sector, particularly for those in control areas who are not receiving grant funding. Research participants will always be informed in advance of the fieldwork, we will keep the requests to an absolute minimum (asking only for data essential for the evaluation) and will always work with participants to arrange interviews at a mutually agreed time.

Further details of the research will be shared in due course.

Supporting the evaluation

Evaluators appointed by DfE will be in touch with LAs in due course about the level of information that they will require. There are some steps that LAs can take in advance of this to assist the evaluation. This could include:

- asking providers to ensure that any job advertisements linked to incentives clearly state that there is a financial incentive attached to the role for anyone new to a permanent role in the EY sector or returning to the sector after 6 months or more

- using information from this guidance document to produce webpages with guidance/information about the scheme for providers and potential applicants
- linking any jobs advertised to any online guidance produced

To help the evaluation, DfE will be asking treatment group LAs to provide a list of providers in scope for the scheme so that the appointed contractors can conduct research with them directly. The DfE project analyst team will be in touch about this in due course and will provide a template document to complete.

If LAs are planning to collect data from providers about the scheme, it would assist our analysts if any forms/questions could be shared with DfE when first drafted where possible. This will give analysts the opportunity to input and also minimise duplication of data collection from providers where possible. LAs can contact our analysts via email at ey-recruitment.retention@education.gov.uk.



Department
for Education

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