Department for Education

High needs funding allocations 2027 to 2028: technical note

November 2026

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Chapter 1: Introduction and overview

Introduction

1.1. This note explains how the 2027 to 2028 financial year provisional high needs allocations to local authorities (LAs) have been calculated, and how later updates will be made prior to finalising the allocations.

1.2. This note details the data used to determine allocations. Full details of the allocations for each LA have been published within the high needs allocations tables[1].

1.3. This chapter provides a general overview of the high needs allocations; and Chapter 2 describes the calculation of the allocations in detail. Annex A lists the special free schools that are newly at capacity, Annex B the new and growing special free schools, Annex C the data sources that have been used and Annex D contains a glossary of all acronyms used.

1.4. The shorthand "2027-28" is used to denote the 2027 to 2028 financial year (i.e. the period from April 2027 to March 2028), and similarly for other years. The shorthand "2027/28" is used to denote the 2027 to 2028 academic year (i.e. the period from September 2027 to August 2028), and similarly for other years.

Overview of the high needs allocations

1.5. The high needs national funding formula (NFF), used to calculate allocations of the high needs block of the Dedicated Schools Grant (DSG) from 2018-19 to 2025-26, is not being used for the calculations of high needs funding allocations for the 2027-28 financial year. Nevertheless, the basic entitlement and import/export adjustment used in the previous NFF will be used and updated with latest data in the same way as before.

1.6. The starting point for calculating the allocations is the 2026-27 funding baseline:

(A) The derivation of the funding baseline is explained in detail in Chapter 2, section (A).

1.7. To this, we add the following:

(B) Basic entitlement, a per pupil funding amount adjusted for geographical variation in costs, based on the number of pupils who attend special schools and special academies in each LA, and the number of high needs pupils placed in independent schools by the LA.

[1] Department for Education, National funding formula tables for schools and high needs: 2027 to 2028, November 2026

(C) Additional funding: £245m of additional funding will be distributed between LAs based on the projected number of 2-18 year olds living in each area (adjusted for geographical variation in costs).

(D) Legacy staff cost funding both for special schools and post-16 institutions and alternative provision (AP) schools, and for special units and resourced provision (SURPs) in mainstream schools[2]. For the former this includes funding from

- The 2025-26 Core Schools Budget Grant (CSBG)
- The 2026-27 Schools Budget Support Grant (SBSG26)
- A teachers' pension revaluation rate reduction for 2027-28
- Additional funding for the increased maternity pay entitlement from September 2027

For SURPs this includes funding from

- The 2025-26 National Insurance Contributions Grant (NICs grant)
- The 2025-26 Schools Budget Support Grant (SBSG)
- The 2026-27 SBSG26
- Additional funding for the increased maternity pay entitlement from September 2027

(E) Hospital education funding

(F) Additional funding for new and growing special free schools

1.8. Finally, the allocations are then subject to adjustments to account for high needs pupils and students that attend provision in a different LA from that in which they are resident.

Status of the allocations

1.8. Provisional high needs allocations for 2027-28 were published in November 2026. Some elements are due to be updated following the publication of the provisional 2027-28 allocations. The following adjustments will be made to reflect these updates:

[2] The current terms "special (SEN) units and resourced provision (SURPs)" will be replaced in future by the term "specialist bases" commissioned and funded by local authorities, which together with support bases (commissioned and funded by individual settings or multi-academy trusts) will be called inclusion bases.

a. December 2026: publication of the 2027-28 DSG, based on these provisional allocations with updates to the basic entitlement and provisional import/export based on the November 2026-27 DSG publication. This update will also include a 12-month continuation of funding for the expanded free school meal entitlements from September 2026, which are being allocated in 2026-27 through a separate FSM expansion grant.

b. March 2027: update to special and AP schools place numbers. This update will be made to reflect any changes to the school estate. Note that we are not expecting any changes to placement/student numbers for independent special schools (ISS), special post-16 institutions (SPIs) and independent learning providers (ILPs).

c. July 2027: update to the import/export adjustments, based on data from the January 2027 school census and February 2027 R06 Individualised Learner Record (ILR), and new and growing special free school adjustment based on January 2027 school census. Update to hospital education funding, based on changes requested by LAs by mid-January 2027 and agreed by the Department.

d. November 2027: update to grant allocations for special units and resourced provision. This update will be made to reflect the difference from provisional to final 2027-28 financial year place numbers.

1.9. There are no plans for updates to the remaining elements. These elements will remain unchanged from those published in November 2026.

Chapter 2: Calculation of the allocations

2.1. The allocations are calculated as the sum of seven constituent parts. The following sections describe the calculations for each part:

A. 2026 to 2027 funding baseline

B. Basic entitlement

C. Additional funding

D. Legacy staff cost funding

E. Hospital education funding

F. Additional funding for special free schools

G. Import/export adjustments

(A) 2026 to 2027 funding baseline

2.2. The funding baseline consists of two elements:

a. the 2025-26 NFF elements funded through the funding floor and gains calculation plus the historic teachers' pay and pensions funding for AP as used in the 2026-27 DSG.

b. funding for newly at capacity special free schools.

Funding for newly at capacity special free schools

2.3. Where special free schools have recently reached their capacity, and are no longer considered new and growing, £6,000 per pupil (as recorded in the January 2026 school census) is added onto the resident LAs' allocations. Funding will already be included in the allocation for schools that previously reached capacity, this was added through baseline adjustments in previous years and contributes to the funding in (a).

2.4. Schools are identified as newly at capacity from those schools previously considered new or growing, as either schools open before or during the 2023/24 academic year (before 31st August 2024) or schools where both:

a. the school's 2026 to 2027 funded places are at least as high as its total capacity on Get Information About Schools (GIAS) as of July 2026; and

b. the January 2026 school census shows at least 90% of all places are occupied, where the number of places is the total capacity on GIAS as of July 2026.

2.5. Schools that open admitting pupils transferred from other provision, for example a closing special school, are considered as previously having reached capacity. This recognises the provision has previously been funded through the DSG, as their pre-decessor school, and avoids double-funding.

2.6. Newly at capacity schools are listed in Annex A.

Calculation of funding baseline

2.7. The calculation of the funding baseline for each LA is as follows:

a. The 2025 to 2026 NFF elements funded through the funding floor and gains limit calculation and historic teachers' pay and pensions funding for AP

b. Additional funding for recently at capacity special free schools, at £6,000 per resident pupil (January 2026 school census) in newly at capacity special free schools

c. Funding baseline, [c] = [a] + [b]

(B) Basic entitlement

2.8. The basic entitlement factor for pupils and students in special schools has the same function as the basic entitlement funding through the schools funding formula (covering 5-16 provision in mainstream schools) and the national 16-19 funding formula (covering all mainstream post-16 provision in schools, colleges and other institutions).

2.9. The basic entitlement funding rate for 2027-28 is £4,660 per pupil or student and is subject to an ACA. For details of how the ACA is calculated see the ACA technical note[3].

Calculation of basic entitlement

2.10. The calculation of the basic entitlement factor for each LA is as follows:

a. The number of pupils on roll at maintained special schools and special academies (as recorded in the October 2025 school census) is summed with the number of pupils with special educational needs and disabilities (SEND) in independent schools (as recorded in the January 2026 AP census). This gives the number of eligible pupils attending provision in each LA.

[3] Department for Education, 2027-28 ACA technical note, November 2026

b. The basic entitlement rate of £4,660 is multiplied by the LA's ACA to give an ACA-weighted basic entitlement rate.

c. The number of eligible pupils is multiplied by the ACA-weighted basic entitlement rate to produce the basic entitlement factor total.

2.11. The basic entitlement funding in the 2027-28 provisional allocations will be subsequently updated: the final 2027-28 DSG allocations will use the October 2026 school census data and January 2026 AP census data.

(C) Additional funding

2.12. Additional funding of £245m is distributed between LAs based on the number of 2-18-year-olds resident in the local authority.

Calculation of additional funding

2.13. The funding allocated through the 2-18 population is calculated as follows:

a. The total number of 2-18-year-olds in mid-2027 in each LA is determined.

b. This total number of children and young people in each LA is multiplied by the LA's ACA.

c. The ACA-weighted numbers of children and young people are summed over all LAs to give the national total.

d. The funding to be allocated through the relevant element is multiplied by the proportion of the national total of ACA-weighted children and young people within each LA.

(D) Legacy staff cost funding

2.14. For each LA, we add on the value of grants previously allocated outside of the DSG to cover legacy staff cost funding. These include the 2025-26 CSBG, 2026-27 SBSG26, recoupment due to the teachers' pension revaluation in 2027-28 and the allocation of additional funding for the increased maternity pay entitlement. The funding rates are summarised below.

Table 1: Summary of legacy staff cost funding rates for different types of provision.

	Legacy staff grant	Special and AP providers	Independent special schools	SPIs / ILPs	Hospital education
[a]	2025-26 CSBG	£3,048	£2,602	£496	9.99%
[b]	2026-27 SBSG26	£511	£511	£0	1.57%
[c]	Pension revaluation	£1,568	£1,568	£0	4.79%
[d]	Maternity pay	£8	£8	£0	0.02%
[a] + [b] – [c] + [d]	Combined total	£1,999	£1,553	£496	6.79%

2.15. These funding rates are applied to place/pupil numbers as explained below.

2.16. For hospital education, to calculate the combined uplift, the 2025-26 CSBG funding rate has been recalculated from 10.69% to 9.99%, to convert from using a 2024-25 baseline to 2027-28 baseline. The 2027-28 hospital funding is the same as the 2025-26 hospital education funding which was a 7% uplift on 2024-25, so the 10.69% is equivalent to 10.69%/1.07 = 9.99% uplift. This does not change the cash due to a local authority for their 2025-26 CSBG for their hospital education provision, it is an adjustment to allow all elements to be applied to the same baseline.

2.17. Additionally, we add on the legacy staff cost funding (NICs grant, SBSG and SBSG26) and additional funding for maternity pay for SURPs to LAs, providing funding at £813 per place (£286 for NICs grant and £253 for annualised SBSG, £270 for annualised SBSG26, £4 for maternity pay). For these provisional allocations we are using provisional SURPs place numbers for the 2026/27 academic year, these will be updated to the 2027-28 financial year places.

Calculation of legacy staff cost funding

2.18. For each LA, we calculate the legacy staff cost funding as

a. Special/AP schools: The number of places in 2026/27 (for academies and free schools) or September 2026 – March 2027 places (for LA maintained schools) for

special and AP schools (excluding independent special schools) multiplied by the area cost adjustment (ACA)[4] weighted funding rate of £1,999.

b. Independent special schools: The number of pupils returned by the LA in the January 2026 AP census multiplied by the ACA weighted funding rate of £1,553.

c. SPI/ILP: The number of resident pupils in the 2025/26 ILR R06 multiplied by the ACA weighted funding rate of £496.

d. Hospital: The 2027-28 hospital education funding multiplied by the funding rate of 6.79%.

e. SURPs: The number of places in 2026/27 (for academies and free schools) or September 2026 – March 2027 places (for LA maintained schools) in mainstream schools multiplied by the ACA weighted (2027-28 schools block ACAs[4] are applied to the funding rate) funding rate of £813.

f. The total legacy staff cost funding is the sum of [a] to [e].

(E) Hospital education funding

2.19. LAs pay for places in hospital schools and for other hospital education provision and services. LAs' 2027-28 provisional hospital education funding is the same as their 2026-27 funding, which comprised of their 2025-26 hospital education funding and the full year equivalent of any agreed adjustments.

2.20. LAs are able to apply for a change to their 2027-28 hospital education funding where there is a change in medical provision. Requests can be made up to 15 January 2027. For information on this process contact high.needs@education.gov.uk. This is also explained in the high needs funding operational guide and other information published by the Department[5].

(F) Additional funding for new and growing special free schools

2.21. When a special free school is new and has not reached its capacity, its pupil and place numbers are likely to increase over time. Funding for these schools is not yet included in an LA's high needs allocation, and they receive additional funding.

2.22. For 2027-28, LAs are allocated £6,000 per pupil who is both resident in the LA and who attends a new and growing special free school, as recorded in the January 2026 school census. Annex B lists the schools considered as new and growing.

[4] Department for Education, 2027-28 ACA technical note, November 2026
[5] Department for Education, High Needs Funding Arrangements 2027 to 2028, November 2026

2.23. The basic entitlement and the additional resident pupil funding make up the special free school allocation received by each LA. This allocation is therefore calculated based on pupil numbers reported in the school census.

2.24. Very new schools, that open during 2026/27 or 2027/28, will be excluded from the basic entitlement, the new and growing special free school adjustment and the place funding deductions. This is because very new schools would likely either have low pupil numbers recorded in the census soon after opening and/or miss a census collection, reducing funding received and so would be deducted far more than they are allocated. Place funding for these schools will be met by the Department.

Calculation of additional funding for new and growing special free schools

2.25. The calculation of the additional funding for new and growing special free schools for each LA is as follows:

a. Number of resident pupils (January 2026 school census) in new and growing special free schools, as listed in Annex B.

b. Additional funding for resident pupils: [b] = £6,000*[a].

2.26. The additional funding for new and growing special free schools in the 2027-28 provisional allocations will be subsequently updated; the final 2027-28 DSG allocations will use the January 2027 school census.

(G) Import/export adjustment

2.27. The Import/Export adjustment is a net adjustment which ensures that LAs providing places for pupils and students who are not resident in their authority (“imports”) are compensated for funding these places. Conversely, if pupils and students who are resident in an LA attend provision elsewhere (“exports”), the calculation of that authority’s adjustment includes a corresponding reduction. As part of this net adjustment, pupils and students attending non-maintained special schools (NMSSs), SPIs and centrally funded institutions (CFIs) are treated as exports to reflect the fact that place funding for these institutions is allocated directly by the department and not from an LA’s DSG.

2.28. We include a provisional calculation of the import/export adjustment based on data from the January 2026 school census and February 2026 R06 ILR.

2.29. An LA’s high needs funding allocation is intended to help with the costs of both the core (place) funding for high needs provision in their area, and the top-up funding for the pupils and students who are resident in the LA area. The import/export adjustment is a calculation that reflects where there is an imbalance of pupils and students

receiving their education in one LA and who are residents of other LAs (referred to as 'imported pupils and students'), and those who are resident pupils and students who attend specialist provision located in other LA areas (referred to as 'exported pupils and students'). The calculation takes into account both imported and exported pupils and students, and results in a net adjustment.

2.30. Place funding for NMSSs, SPIs and CFIs is paid directly by the DfE, and not by LAs. As such, the pupils and students occupying places in these institutions are counted as exported pupils and students from the LAs' perspective. Adjustments are made to the allocations of the LAs that have resident pupils and students with high needs attending NMSSs, SPIs and CFIs[6], even if the institutions are situated within that LA.

2.31. Adjustments are not made for AP places, as insufficient data is available to calculate them, and AP funding is deployed more variably between LAs.

2.32. The adjustments described above ensure that:

a. If an LA is a net exporter (i.e. they have more exported pupils and students attending provision outside the area than they have imported pupils and students from other LAs), their funding allocation is reduced by £6,000 per net exported pupil/student.

b. If the LA is a net importer (i.e. they have more imported pupils and students attending provision within the area than they have exported pupils and students to providers in other LAs), their funding allocation is increased by £6,000 per net imported pupil/student.

2.33. The adjustment calculation is carried out each year, so individual LAs may see an increase or decrease to their funding from year-to-year as a result. The adjustment helps to ensure that the financial impact of cross-border movement is minimised, for example in the context of decisions about the expansion or creation of special schools or special units in mainstream schools, with places to be partially occupied by residents of other LAs.

2.34. The high needs operational guide[7] includes further information about the role of LAs that host providers, in funding additional places required in other schools and colleges.

Calculation of import/export adjustment

2.35. The following pupils and students are considered for the import/export adjustments:

[6] All pupils in NMSSs are treated as high needs. Students in SPIs and CFIs are only treated as having high needs if they are attracting top-up funding to their institution.

[7] Department for Education, High Needs Funding Arrangements 2027 to 2028, November 2026

a. Pupils aged 2-18 in maintained special schools, special academies and special free schools;

b. Pupils aged 2-18 and in primary or secondary schools, for whom the school is in receipt of top-up funding[8];

c. Pupils aged 2-18 in NMSSs;

d. Students over 14 and under 25 in FE for whom the institution is in receipt of top-up funding[9];

e. High needs students over 14 and under 25 in SPIs; and

f. High needs students over 14 and under 25 in CFIs.

2.36. We use the import/export adjustment data as published in May/June 2026 for the 2027-28 provisional high needs allocations (using the January 2026 schools census, and February 2026 R06 ILR). The December 2026 DSG publication will include later adjustments if errors are discovered as part of LAs' scrutiny of the data. In both cases, new data will be available in January/February 2027, and the import/export adjustments will consequently be updated as per paragraph 1.8.

2.37. For a, b and d, in any instances where the LA in which the pupil or student is resident is not recorded, they are assumed to be resident in the LA that hosts the provider. Any pupils and students residing outside England are excluded from the final counts.

2.38. For c, e and f, the DfE is treated as an additional LA that hosts the relevant providers, as place funding is paid directly by the DfE to NMSSs, SPIs and CFIs. Where the LA in which a pupil or student resides is not recorded, the pupil or student is assumed to reside in the DfE "LA". Any pupils and students residing outside England or residing in the City of London or Isles of Scilly, are excluded from the counts.

2.39. This means the DfE is a net importer and therefore there is a net cash transfer to the DfE through this factor. The funding provided by the DfE for these pupils and students is included in the overall high needs funding quantum. It is allocated to LAs through the DSG and returned to the DfE through the import/export adjustments. In this way the allocation to the DfE reflects changes in usage of NMSSs, SPIs and CFIs by LAs.

2.40. Adjustments are not made on a pupil/student-specific basis; only net imported pupils/students are considered.

2.41. The calculation of the import/export adjustment for each LA is summarised as:

[8] As identified by having a top-up funding "flag" in the school census.

[9] Includes FE colleges, sixth form colleges and independent learning providers, but excludes school sixth forms. The students are identified in the ILR. Students attending more than one provider have their headcount split evenly between the providers, e.g., a student in two providers counts as 0.5 in each.

a. The total number of high needs pupils and students resident in each LA is determined.

b. The total number of high needs pupils and students attending providers in each LA is determined.

c. The net difference between a and b above is calculated for each LA, b – a: a positive number indicates that the LA is a net importer, and a negative number that the LA is a net exporter.

2.42. The required adjustment is calculated by multiplying the number resulting from the calculation at 2.41.c by £6,000.

Calculation of the allocations

2.43. The highs needs allocation is calculated as the sum of the factors (A) to (G). The basic entitlement factor (B), adjustments for new and growing special free schools (E) and import/export adjustments (F) are provisional until further data is available to calculate the final allocations. Hospital education funding (E) may be updated if changes to provision are made and funding for those changes is agreed. Additionally, the allocation of legacy staff cost funding (D) to SURPs are provisional and will be updated.

Annex A: Newly at capacity special free schools

LAESTAB	Institution name
2087000	Vanguard School
2107000	Spa School Camberwell
3017008	Pathways School
3027002	The Windmill School
3037006	Cornerstone School
3047001	The Avenue School
3067002	Addington Valley Academy
3087003	Salmons Brook School
3117005	The Compass School
3127007	The Pride Academy
3147003	Spring School
3167008	Connaught Special School
3177001	Hatchside School
3187002	Capella House School
3337006	Elm Tree Primary Academy
3347004	The Heights Academy
3517000	Brookhaven School
3537002	Halcyon Way School
3837010	Co-op Academy Brierley
8027000	Lime Hills Academy
8077001	River Tees Academy Grangetown
8137000	Trent View College
8217001	Lime Academy Hartwell
8387001	Harbour School Dorset
8457005	Summerdown School
8457006	The Flagship School

LAESTAB	Institution name
8557009	Bowman Academy
8657004	Sail (Salisbury Academy for Inspirational Learning)
8727002	Oak Tree School
8767000	The Raise Academy
8787009	Ace Tiverton Special School
8787012	The Promise School
8817006	The Hawthorns School
8817007	The Greenwell Academy
8817008	The Sir Geoff Hurst Academy
8847000	The Beacon College
8867006	Leigh Academy Snowfields
8937002	The Keystone Academy
9167007	Brook Academy
9167027	Sladewood Academy
9197030	James Marks Academy
9267005	Bure Park Specialist Academy
9267008	The Bridge Easton
9297000	Gilbert Ward Academy
9317009	Bloxham Grove Academy
9357017	Castle East School
9357019	Sir Peter Hall School
9367006	Fox Grove School
9377007	The Warwickshire Academy
9407007	Chelveston Road School

Annex B: New and growing special free schools

LAESTAB	Institution name
2034010	Rowan Wood School
3017009	Oxlow Bridge School
3047002	Wembley Manor
3527004	Orchard House Specialist High School
3547000	Heywood Academy
3557001	Acer Academy, Salford
3567002	Pear Tree Specialist Support High School
8037005	Two Bridges Academy
8057000	Hartlepool Free School
8227000	Rivertree Free School
8617001	Manor Abbey School
8677000	Hawthorn Academy
8737013	Prestley Wood Academy
8787013	Castlebridge School
8867007	Nore Academy
8917006	Horizons Academy
9087006	Bosvena School
9337001	Hill View School
9367008	Hopescourt School
9417001	Tiffield Academy

Annex C: Data sources

(A) 2026 to 2027 funding baseline

C.1 Data from the 2025-26 DSG, published in July 2025 to give the 2025-26 NFF elements funded through the funding floor and gains calculation plus the historic teachers' pay and pensions funding for AP.

C.2 Data from the January 2026 school census are used for numbers of resident pupils in newly at capacity special free schools.

C.3 Data from Get Information About Schools as of July 2026 are used for capacity in special free schools and opening dates, and alongside 2026/27 place numbers in special free schools to determine which schools are newly at capacity.

(B) Basic entitlement

C.4 Data collected in the October 2025 school census and the January 2025 AP census is used for the basic entitlement calculations. This data includes numbers of all pupils under 19 in maintained special schools and special academies (school census) and pupils with SEND in independent schools (AP census).

C.5 Where a pupil has a primary registration ('Current' or 'Main' registration type in the school census) at multiple schools, that pupil is apportioned equally between them. Where the schools are in differing LAs, pupils are apportioned before applying an ACA.

C.6 The basic entitlement factor will be updated in December 2026 using data from the October 2026 school census and January 2026 AP census.

C.7 The data from the school census, AP census and ILR that is used for the basic entitlement factor has not been published and has been sourced internally.

(C) Additional funding

C.8 The projected number of 2-18-year-olds in each LA in mid-2027 are from the Office for National Statistics mid-2022 based population projections[10].

(D) Legacy staff cost funding

C.9 Place numbers are from the 2026-27 allocations of the SBSG26[11].

[10] Office for National Statistics (ONS), Subnational population projections for England: 2022-based, June 2025
[11] Department for Education, Schools budget support grant 2026 (SBSG 26) - GOV.UK, October 2026.

C.10 Place numbers for SURPs are for pre-16 institutions only, academies or free schools that only provide post-16 places are excluded.

C.11 Pupil numbers for independent schools are from the January 2026 AP Census, as used in the basic entitlement.

C.12 Student numbers for SPIs/ILPs are from the 2025/26 ILR R06.

(E) Hospital education funding

C.13 The 2026-27 hospital education funding amounts may be found in the published 2025-26 high needs NFF impact tables, these are the basis for the 2026-27 allocations as funding was not uplifted in 2026-27. Adjustments to some LAs' amounts were made in 2026-27 allocations to reflect changes in their hospital education provision agreed after the publication of the 2025-26 high needs NFF.

(F) Additional funding for special free schools

C.14 Data from the January 2026 school census are used for numbers of resident pupils attending new and growing special free schools.

C.15 The additional funding for new and growing special free schools will be updated to use the January 2027 school census.

C.16 Data from Get Information About Schools as of July 2026 are used for capacity in special free schools and opening dates, and alongside 2026/27 place numbers in special free schools to determine which schools are new and growing.

(G) Import/Export adjustment

C.17 Data from the January 2026 school census is used for the import/export adjustments: numbers of pupils in special schools (maintained special schools, special academies and NMSS) and numbers of pupils for whom mainstream schools receive top-up funding.

C.18 Data from the February R06 cut of the 2025/26 ILR is also used for these adjustments: the numbers of students in SPIs and the numbers of students for whom other post-16 FE institutions receive top-up funding.

C.19 The import/export adjustments will be updated in July 2027 with data from the January 2027 school census and the February R06 cut of the 2026/27 ILR. The institution-level data used to determine the 2027-28 adjustments and allocations will be made available to LAs to access via their DfE Sign-in, in June 2027.

Annex D: Glossary

The following abbreviations and terms are used in this technical note:

ACA	Area cost adjustment
AP	Alternative provision
CFI	Centrally funded institution
CSBG	Core Schools Budget Grant
DfE	Department for Education
DSG	Dedicated Schools Grant
FE	Further education
GIAS	Get Information About Schools
ILP	Independent learning providers
ILR	Individualised Learner Record
ISS	Independent special school(s)
LA	Local authority
NFF	National funding formula
NICs grant	National Insurance Contributions Grant
NMSS	Non-maintained special school(s)
SBSG	Schools Budget Support Grant for 2025-26
SBSG26	Schools Budget Support Grant 2026 for 2026-27
SEN	Special educational needs
SPI	Special post-16 institution
SURP	Special unit / resourced provision

Department for Education

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