Department for Education

Schools block national funding formula 2027 to 2028: technical note

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Chapter 1: Introduction and overview

Introduction

1.1. This document explains how we have calculated the local authority (LA) level schools block (SB) actual primary and secondary units of funding for the financial year 01 April 2027 to 31 March 2028 (referred to as the year 2027-28 from here on). It also covers the calculation of the provisional LA-level and notional school-level 2027-28 total funding allocations under the schools national funding formula (NFF).

1.2. This document reflects the updated schools NFF.

a. Chapter 2 sets out how we have defined the baseline pupil count and funding, which are used to apply the funding floor and to understand the impact of the NFF. LAs can see these calculations in NFF Report D2 which will be made available for them on the COLLECT system.

b. Chapter 3 sets out each component of the schools NFF that is calculated at school level, including the minimum per pupil funding levels and the funding floor. LAs can see these calculations in NFF COLLECT reports E2 and F2.

c. Chapter 4 sets out the calculation of the LA-level primary and secondary units of funding, bringing together school-level output from the previous chapters. It also covers LA-level calculations of the premises, growth and falling rolls factors. LAs can see these calculations in NFF COLLECT reports H and I.

d. Chapter 5 sets out the differences between the data used to calculate the LA-level allocations and the data used to illustrate the impact of the NFF at school level. LAs and schools can see the calculation behind the school-level illustrations in COLLECT report C (individual school summary); schools can see their own calculation, while LAs can see the calculations for all the schools in their area.

e. At the end of this note, after the annexes, there is a glossary of the key abbreviations used in the note.

1.3. Under the NFF the SB will allocate funding for pupils in reception to Year 11 in state-funded mainstream schools and academies in England. Special schools, alternative provision, provision in nursery schools and classes, sixth-form provision and post-16 only institutions are not funded under this formula.

1.4. The City of London and Isles of Scilly are also excluded as they will receive a separate education grant providing funding for their schools. Our NFF calculations also exclude one city technology college which is funded outside of the dedicated schools grant (DSG).

1.5. We have published two outputs:

a. LA-level SB 2027-28 primary and secondary units of funding (which will be used to derive the final DSG SB funding for LAs in December 2026) and provisional NFF SB allocations to LAs for 2027-28.

b. Notional NFF allocations to schools for 2027-28.

Differences between the 2026-27 NFF and the 2027-28 NFF

1.6. The main formula in 2027-28 is similar to the formula in 2026-27. However, we have introduced some changes:

a. Unit values have been changed as set out in Chapter 3.

b. The NFF calculations for 2027-28 are based on school and pupil characteristics data taken from the 2026-27 authority proforma tool (APT) data and the 2026/27 general annual grant (GAG) data.

c. In 2026-27, we are allocating funding to mainstream schools through the Schools Budget Support Grant 2026 (SBSG 26) in addition to the DSG. From 2027-28, funding previously distributed through this grant will be allocated through the SB by: adding to the baseline (Chapter 2); increasing the basic per pupil funding, the funding for pupils who have been eligible for free school meals at any time in the last six years (FSM6) and the lump sum funding (Chapter 3); and increasing the minimum per pupil funding (Chapter 3).

d. Additionally, in 2027-28, the schools NFF will include a funding adjustment to reflect the decrease to teachers' pension employer contribution rates from 28.6% to 17.6%. It will be incorporated in the same way as the adjustment in respect of SBSG26, but as a deduction instead of an addition.

Data and modelling approach

1.7. To calculate the LA-level SB 2027-28 units of funding and provisional impacts at LA level of the NFF, we have used pupil and school characteristics data from the 2026-27 APT, which is based on October 2025 school census data, as adjusted by LAs[1].

1.8. To illustrate the impact of the formula on individual schools for 2027-28, we have used data from the 2026-27 APT for LA maintained schools, and for academies and free schools we have used data from their GAG statement for the academic year 2026/27. These two data sources do not reflect any changes after March 2025. Chapter 5 provides more detail.

[1] Schools block technical specification 2026 to 2027 for use in schools block allocations

1.9. We have taken this approach for the notional calculations for individual schools because we want schools and LAs to be able to compare the impact of the formula directly to the funding they receive now.

a. Schools' actual allocations for 2027-28 will be based on more up-to-date pupil data as well as being the result of LAs' local funding formula arrangements, so these notional allocations should not be taken as actual allocations.

b. As we have used data from the 2026-27 APT for maintained schools and from the 2026/27 GAG for academies and free schools to illustrate the school-level impact of the NFF, the total of the notional impact across all schools (from the 'Impact of the schools NFF – school level' table[2]) will not match the total of the provisional LA allocations (from the 'Impact of the schools NFF – local authority level'[3]).

1.10. The NFF calculation is split into three components, which for the purposes of this note we will refer to as:

a. Core NFF funding: this makes up the vast majority of the SB. The LA-level primary and secondary NFF units of funding represent core NFF funding, which covers funding through the:

i. Pupil-led factors: basic per-pupil, free school meals, free school meals ever 6, income deprivation affecting children index, low prior attainment, English as an additional language and mobility;
ii. School-led factors: lump sum and sparsity;
iii. Protection funding: minimum per pupil funding and funding floor;
iv. Area cost adjustment: this is a multiplier that applies to both pupil-led and school-led factors and enables the core NFF funding amounts to take account of geographical variation in labour market costs (further explanation is in Chapter 3).

b. Premises funding: this covers funding through the PFI, rates, exceptional circumstances and split sites factors.

c. Growth and falling rolls funding: this is allocated at LA level to support LAs to manage changes in pupil numbers.

[2] National funding formula tables for schools and high needs: 2027 to 2028 - GOV.UK
[3] National funding formula tables for schools and high needs: 2027 to 2028 - GOV.UK

Chapter 2: Establishing baseline funding for LA allocations

2.1. The NFF calculates notional allocations at school level and then aggregates these to produce LA-level allocations. The calculation of LA-level allocations uses pupil and funding data from the 2026-27 APT for both schools and academies so that the funding is all on a consistent basis. This means the notional 2027-28 allocations for academies which contribute towards the 2027-28 LA-level allocations are based on their APT allocations, not their actual GAG allocation.

2.2. This chapter sets out the baseline funding used to calculate 2027-28 SB allocations to LAs under the NFF. Chapter 5 sets out how we have separately calculated notional allocations at school level to illustrate the impact of the formula. These notional allocations use pupil and funding data from 2026/27 GAG statements for academies and free schools, rather than data from the APT.

Baseline core funding

2.3. Each school's NFF funding floor baseline is calculated based on its notional 2026-27 NFF funding excluding premises funding.

2.4. For schools which do not have a 2026-27 NFF baseline (for instance, schools which have opened recently), we have created a theoretical baseline based on the provisional 2026-27 NFF allocations in the relevant LA. This is to ensure that new schools are not disadvantaged compared to other schools in their LA area. We have done this separately for each LA for three categories of school: (a) new schools with no predecessor, (b) schools that have amalgamated and (c) schools that have split. Annex A provides details of the calculation of theoretical baselines.

Baseline pupil count

2.5. For each school we use the total number on roll (NOR) from the 2026-27 NFF.

Baseline adjustment in respect of SBSG 26

2.6. In the financial year 2026 to 2027, the SBSG26 provides support for pay rises covering April 2026 to March 2027 (12 months) for support staff; and September 2026 to March 2027 (7 months) for teachers. We have therefore recalculated the grant's per-pupil and per-school funding rates on a full year equivalent basis before rolling them into the NFF. These recalculated rates are set out in Figure 1 below.

Figure 1: SBSG 2026 original funding rates and recalculated 'full year equivalent' funding rates

Grant element	Original rate unit value	'Full year equivalent' value uplift	Recalculated 'full year equivalent' unit value
Primary basic per-pupil	£42	£16	£58
KS3 basic per-pupil	£59	£22	£81
KS4 basic per-pupil	£67	£24	£91
Primary FSM6 per-pupil	£35	£15	£50
Secondary FSM6 per-pupil	£55	£20	£75
Lump sum	£1,600	£600	£2,200

2.7. We calculate the additional baseline core funding using the full-year equivalent per-pupil and per-school funding rates, combined with pupil count data, numbers of pupils who had been recorded as eligible for free school meals at any time in the last six years (FSM6) and area cost adjustment (ACA) data from the 2026-27 NFF. This methodology ensures that the per-pupil baselines calculated for the funding floor reflect the full-year equivalent of the per-pupil amount schools attract from the additional grant in 2026-27.

2.8. The pre-ACA baseline additional grant funding for a given school is equal to:

a. SBSG26 recalculated primary basic per pupil unit value multiplied by 2026-27 NFF primary pupil count, plus

b. SBSG26 recalculated KS3 basic per pupil unit value multiplied by the 2026-27 NFF KS3 count, plus

c. SBSG26 recalculated KS4 basic per pupil unit value multiplied by the 2026-27 NFF KS4 pupil count, plus

d. SBSG26 recalculated primary FSM6 per pupil unit value multiplied by the number of primary FSM6 pupils funded in the 2026-27 NFF, plus

e. SBSG26 recalculated secondary FSM6 per pupil unit value multiplied by the number of secondary FSM6 pupils funded in the 2026-27 NFF, plus

f. recalculated SBSG26 lump sum unit values.

2.9. We multiply the pre-ACA baseline additional grant funding by the school's 2026-27 NFF ACA to give the baseline additional grant funding. Note that this is a full-year equivalent amount for all schools, even if they were not open for the full year in the 2026-27 NFF.

2.10. For information about the pupil counts and ACAs used within this calculation for (a) new schools with no predecessor, (b) schools that have amalgamated and (c) schools that have split, see Annex A.

Baseline adjustment in respect of pension contributions

2.11. For each school, we reduce the baseline core funding to represent the employer contribution rates for the Teachers' Pension Scheme (TPS) decreasing from 28.6% to 17.6% as of April 2027.

2.12. We calculate the baseline core funding reduction using the per-pupil and per-school funding rates set out in Figure 2 below.

Figure 2: Teachers' pension employer contributions funding adjustment 2027 to 2028 rates

Adjustment element	Unit value (deduction)
Primary basic per-pupil	£178
KS3 basic per-pupil	£250
KS4 basic per-pupil	£281
Primary FSM6 per-pupil	£155
Secondary FSM6 per-pupil	£225
Lump sum	£6,600

2.13. The pre-ACA baseline funding adjustment for a given school is equal to:

a. Pensions primary basic per pupil unit value multiplied by 2026-27 NFF primary pupil count, plus

b. Pensions KS3 basic per pupil unit value multiplied by the 2026-27 NFF KS3 pupil count, plus

c. Pensions KS4 basic per pupil unit value multiplied by the 2026-27 NFF KS4 pupil count, plus

d. Pensions primary FSM6 per pupil unit value multiplied by the number of primary FSM6 pupils funded in the 2026-27 NFF, plus

e. Pensions secondary FSM6 per pupil unit value multiplied by the number of secondary FSM6 pupils funded in the 2026-27 NFF, plus

f. Pensions lump sum unit values.

2.14. We multiply the pre-ACA baseline funding adjustment by the school's 2026-27 NFF ACA to give the baseline funding adjustment.

2.15. For information about the pupil counts and ACAs used within this calculation for (a) new schools with no predecessor, (b) schools that have amalgamated and (c) schools that have split, see Annex A.

Adjusted baseline funding

2.16. For each school, we adjust its baseline funding to be consistent with the proportion of the year its 2026-27 NFF funding is calculated for. We call this its adjusted baseline and use this when applying the funding floor.

2.17. To derive the adjusted baseline funding, we:

a. Divide the baseline core funding by the proportion of the year the school was open in 2025-26 to give every school a full-year equivalent baseline.

b. Add the baseline additional grant funding and deduct the baseline pensions funding adjustment from the result from step a.

c. Multiply the result from step b by the proportion of the year the school is due to be open in 2026-27.

Chapter 3: Core NFF funding calculation for LA allocations

3.1. In this chapter, we set out each component of the 2027-28 schools NFF that is calculated at school level.

3.2. For calculating LA allocations, we use data from the 2026-27 APT for both maintained schools and academies.

3.3. For calculating the notional impact on individual schools, we use 2026-27 APT data for maintained schools and 2026/27 GAG data for academies and free schools[4], to reflect more closely the actual funding that schools receive. Chapter 5 describes the calculation of the notional impact on individual schools.

3.4. Core NFF funding covers funding through the NFF that is calculated at school level. Through the core NFF funding calculation we derive the NFF primary and secondary per-pupil units of funding for 2027-28 for each LA.

3.5. The NFF uses pupil numbers as adjusted by LAs in the APT. We refer to this as the "APT-adjusted pupil count".

3.6. APT data is based on October 2025 school census data. Any adjustment that an LA made to census data in the APT overrides the relevant school census data item and is used for the LA-level NFF.

3.7. Core NFF funding covers funding through the basic per-pupil, free school meals (FSM), FSM6, income deprivation affecting children index (IDACI), low prior attainment (LPA), English as an additional language (EAL), mobility, lump sum and sparsity factors. The ACA is also applied to uplift funding in line with local labour market costs. The minimum per pupil funding and the funding floor are applied to ensure that all schools attract at least the minimum level of per-pupil funding through the formula and that all schools attract at least a 1% uplift to their 2026-27 baseline pupil-led funding per pupil respectively. Notional funding for schools which will be open for part of the financial year to 31 March 2027 is scaled down pro rata.

[4] In cases where a maintained school becomes an academy after 31 March 2025, we use APT data. For any academy closing before 1 September 2026, we use APT data, as the school will not receive any GAG for 2026/27.

Basic per-pupil funding

Figure 3: Basic per-pupil funding factors

Factor	Unit value	Eligibility
Primary basic per-pupil funding	£4,062	Each pupil on the school roll in year groups from reception to year 6 inclusive. The primary APT-adjusted pupil count is based on data from the 2026-27 APT.
KS3 basic per-pupil funding	£5,683	Each pupil on the school roll in year groups from year 7 to year 9 inclusive. The KS3 APT-adjusted pupil count is based on data from the 2026-27 APT.
KS4 basic per-pupil funding	£6,407	Each pupil on the school roll in year 10 and year 11. The KS4 APT-adjusted pupil count is based on data from the 2026-27 APT.

3.8. We have taken the 2026-27 factor values and added £58 to the primary basic per-pupil funding, £81 to the KS3 basic per-pupil funding and £91 to the KS4 basic per-pupil funding to cover the full year equivalent value of the SBSG26.

3.9. We have then also adjusted the per-pupil funding to reflect the reduction in teacher pension employer contributions. This reduces the primary basic per-pupil funding by £178, the KS3 basic per-pupil funding by £250 and the KS4 basic per-pupil funding by £281.

3.10. We have then applied a 3% increase to the resulting per-pupil factor values (and then rounded the resulting factor values).

3.11. The total NFF funding through the basic per-pupil factor is equal to:

a. Primary basic per-pupil unit value multiplied by the primary APT-adjusted pupil count, plus

b. KS3 basic per-pupil unit value multiplied by the KS3 APT-adjusted pupil count, plus

c. KS4 basic per-pupil unit value multiplied by the KS4 APT-adjusted pupil count.

Additional needs funding

3.12. The additional needs factors allocate funding to schools based on the number of pupils who have particular characteristics. For each factor, schools attract a unit of funding per eligible pupil. The number of eligible pupils is worked out by identifying (from APT data) the proportion of pupils in the school who are eligible for each factor, and then applying this proportion to the APT-adjusted pupil count. This step is necessary to ensure the changes to the pupil numbers due to any adjustments made by LAs in the APT feed through into the number of eligible pupils for the various additional needs factors.

3.13. The proportion of pupils eligible for each factor only takes account of pupils for whom data is available. We assume that pupils with missing characteristics data are eligible for the factor at the same rate as the other pupils for whom we do have data. Therefore, we multiply the proportion of pupils eligible by the total number of pupils in the school's relevant phase. This is the same methodology as LAs currently use to allocate funding to schools. For example:

a. School A has 400 pupils but only 380 have valid data returns for free school meal (FSM) eligibility.

b. Of the 380 pupils with valid FSM data, 95 are claiming FSM, and 285 do not claim FSM. Therefore, the proportion of pupils at School A that are eligible for funding through the FSM factor is 25% (95 divided by 380).

c. The total number of eligible pupils is calculated by multiplying the total pupil count, 400, by the school's proportion of FSM-eligible pupils, 25%. Therefore, School A attracts funding through the FSM factor for 400 x 25% = 100 eligible pupils.

3.14. The additional needs factors are additive: pupils attract funding for all the factors for which they are eligible. So, for example, a pupil currently eligible for FSM attracts the FSM unit value amount and the FSM Ever 6 ("FSM6") unit value.

Socio-economic deprivation – eligibility for free school meals (FSM)

3.15. The primary and secondary FSM factor values have been uplifted by 1.94% (and then rounded).

3.16. For FSM6, we have taken the 2026-27 factor values and added £50 to the primary FSM6 factor value and £75 to the secondary FSM6 factor value to cover the full year equivalent value of the SBSG26.

3.17. We have then also adjusted the FSM6 factor to reflect the reduction in teacher pension employer contributions. This reduces the primary FSM6 factor value by £155, and the secondary FSM6 factor value by £225.

3.18. We have then applied a 5% increase to the resulting per-pupil FSM6 factor values, and then rounded.

3.19. Figure 4 shows the unit values for the FSM and FSM6 funding factors.

Figure 4: FSM and FSM6 funding factors

Factor	Unit value	Eligibility
Primary FSM	£515	Schools attract funding for all FSM-eligible primary pupils through this factor. We calculate the total number of eligible pupils by taking the proportion of FSM-eligible primary pupils (reception to year 6 inclusive) from the 2026-27 APT and multiplying by the primary APT-adjusted pupil count.
Secondary FSM	£515	Schools attract funding for all FSM-eligible secondary pupils through this factor. We calculate the total number of eligible pupils by taking the proportion of FSM-eligible secondary pupils (years 7 to 11 inclusive) from the 2026-27 APT and multiplying by the secondary APT-adjusted pupil count (KS3 APT-adjusted pupil count plus KS4 APT-adjusted pupil count).
Primary FSM6	£1,160	Schools attract funding for all primary pupils who have been recorded as eligible for FSM at any time in the last six years (FSM6) through this factor[5]. We calculate the total number of eligible pupils by taking the proportion of FSM6-eligible primary pupils calculated from the 2026-27 APT and multiplying by the primary APT-adjusted pupil count.
Secondary FSM6	£1,655	Schools attract funding for all secondary pupils who have been recorded as eligible for FSM at any time in the last six years through this factor. We calculate the total number of eligible pupils by taking the proportion of FSM6-eligible secondary pupils calculated from the 2026-27 APT and multiplying by the secondary APT-adjusted pupil count.

[5] Following the expansion of free school meal eligibility at the start of the 2026-27 academic year, a new category of “expanded FSM” has been created. Pupils that are only eligible for FSM through expanded FSM are not part of the FSM6 cohort. However, as all data used to calculate the 2027-28 comes from before the FSM expansion, that does not have any impact on the 2027-28 NFF.

Socio-economic deprivation – Area-level deprivation data: income deprivation affecting children index (IDACI)[6]

3.20. The IDACI factor is based on the IDACI dataset for 2019, which is published by the Ministry of Housing, Communities and Local Government. IDACI is a relative measure of socio-economic deprivation: an IDACI 'score' is calculated for a lower layer super output area (LSOA, an area with typically about 1,500 residents) based on the characteristics of households in that area. The IDACI score of a given area does not mean that every child living in that area has particular deprivation characteristics: it is a measure of the likelihood that a child is in a household experiencing relative socio-economic deprivation. LSOAs are ranked by score, from the most deprived LSOA, with the highest score, to the least deprived LSOA.

3.21. For school funding purposes, the NFF uses IDACI ranks to group LSOAs into seven bands of decreasing deprivation; for example, Band A comprises the most deprived 2.5% of LSOAs. Band G (the least deprived) does not attract funding and is not shown. Figure 5 shows the six bands that attract funding.

Figure 5: NFF IDACI bands

Factor	Ranks	Band
Pupils in the most deprived 2.5% of LSOAs	1 to 821	A
Pupils in the next 5% most deprived LSOAs	822 to 2,463	B
Pupils in the next 5% most deprived LSOAs	2,464 to 4,105	C
Pupils in the next 5% most deprived LSOAs	4,106 to 5,747	D
Pupils in the next 10% most deprived LSOAs	5,748 to 9,032	E
Pupils in the next 10% most deprived LSOAs	9,033 to 12,316	F

3.22. We match IDACI data to pupils' home postcode data recorded in the October 2025 school census to find their LSOA, and hence the IDACI band for each pupil in a school. The amount of IDACI funding which a school attracts depends on the IDACI band of each pupil.

3.23. The factor values for each band have been uplifted in accordance with the other formula factors and then rounded. The funding for each band is set out in Figure 6.

[6] Ministry of Housing, Communities and Local Government (MHCLG), English indices of deprivation 2019 - GOV.UK , September 2019

Figure 6: IDACI funding by band

Factor	Unit value
Primary IDACI band A	£720
Primary IDACI band B	£545
Primary IDACI band C	£515
Primary IDACI band D	£470
Primary IDACI band E	£300
Primary IDACI band F	£245
Secondary IDACI band A	£1,000
Secondary IDACI band B	£785
Secondary IDACI band C	£730
Secondary IDACI band D	£670
Secondary IDACI band E	£475
Secondary IDACI band F	£355

3.24. We calculate the total number of eligible pupils for funding through each IDACI band by taking the proportion of pupils in the relevant IDACI band and multiplying it by the APT-adjusted pupil count for the relevant phase (primary or secondary).

Low prior attainment (LPA)

3.25. We use early years foundation stage (EYFS) profile and key stage 2 (KS2) attainment data to work out how many pupils are eligible for funding through the LPA factor.

3.26. The primary and secondary LPA factor values have been uplifted in accordance with the other formula factors.

3.27. The LPA funding factors are set out in Figure 7.

Figure 7: LPA funding factors

Factor	Unit value	Eligibility
Primary LPA	£1,235	Schools attract funding through this factor for all primary pupils who did not reach a good level of development at the EYFS or who are treated as such, due to assessments not taking place during the Covid19 pandemic. We do not have EYFS data for pupils in reception because they are assessed at the end of the reception year. We calculate the total number of eligible pupils by multiplying the proportion of LPA-eligible pupils in years 1 to 6 from the APT by the primary APT-adjusted pupil count, which includes pupils in reception.
Secondary LPA	£1,880	Schools attract funding for all secondary pupils who did not achieve the expected level at KS2 in one or more of reading, writing and mathematics through this factor or who are treated as such, due to assessments not taking place during the Covid19 pandemic. We calculate the total number of eligible pupils by: a. Taking the proportion of LPA-eligible pupils in each secondary year from the APT, b. Applying to each year group the relevant weighting set out in Figure 8. c. Multiplying by the APT-adjusted pupil count for the relevant year group d. And summing the results for each year group.

3.28. Secondary LPA pupil numbers are weighted to reflect the fact that the proportion of pupils reaching the expected standard in the KS2 assessment has changed over time. The weightings are set out in Figure 8.

Figure 8: Secondary LPA weightings

Year group in October 2025	Weighting
7	0.60336
8	0.57713

9	0.55766
10	0.54469
11	0.54469

English as an additional language (EAL)

3.29. The pupils attracting funding through the NFF EAL factor are those recorded on the census as having entered state education in England during the last three years, whose first language is not English. References to “EAL-eligible” pupils in this section refer to pupils eligible to attract funding through the NFF EAL factor as described above.

3.30. The primary and secondary EAL factor values have been uplifted in accordance with the other formula factors. The funding factors for EAL are set out in Figure 9.

Figure 9: EAL funding factors

Factor	Unit value	Eligibility
Primary EAL	£630	Schools attract funding for all EAL-eligible primary pupils through this factor. We calculate the total number of eligible pupils by taking the proportion of EAL-eligible primary pupils from the 2026-27 APT and multiplying by the primary APT-adjusted pupil count.
Secondary EAL	£1,680	Schools attract funding for all EAL-eligible secondary pupils through this factor. We calculate the total number of eligible pupils by taking the proportion of EAL-eligible secondary pupils from the 2026-27 APT and multiplying by the secondary APT-adjusted pupil count.

Mobility

3.31. The pupils eligible for funding through the NFF mobility factor are pupils whose school census record at their current school (or one of its predecessors) in the last

three years indicates an entry date which is not typical[7]. For year groups 1 to 11, 'typical' means that the first census on which a pupil is recorded as attending the school (or its predecessors) is the October census. So, 'not typical' means that the first census a pupil is recorded as attending the school is a January or May census. For the reception year, 'typical' means the first census is October or January.

3.32. In Figure 10, 4 pupils attending an all-through school are illustrated. Pupil 1's first appearance is in an October census, so that pupil is not classified as mobile for the purposes of the NFF mobility factor. Pupil 2's first census is January and so is mobile. Pupil 3's first census is January but as the pupil was in reception at the time, they are not mobile. Pupil 4 has been at the school for at least 3 years so is not eligible for mobility funding.

Figure 10: Mobility example

School census	Pupil 1	Pupil 2	Pupil 3	Pupil 4
October 2022				Y6
January 2023				Y6
May 2023				Y6
October 2023				Y7
January 2024		Y3	YR	Y7
May 2024		Y3	YR	Y7
October 2024		Y4	Y1	Y8
January 2025		Y4	Y1	Y8
May 2025		Y4	Y1	Y8
October 2025	Y7	Y5	Y2	Y9
Classification	**Not mobile**	**Mobile**	**Not Mobile**	**Not Mobile**

3.33. The primary and secondary mobility factor values have been uplifted in accordance with the other formula factors. The funding factors, and threshold, for mobility are set out in Figure 11.

[7] The school census record of an individual pupil is established by tracing the pupil's unique reference number back through earlier termly censuses.

Figure 11: Mobility - funding factors for pupils above the threshold

Factor	Unit value	Eligibility
Primary Mobility	£1,015	Schools attract funding for all mobility-eligible primary pupils through this factor, above a threshold set at 6% of the primary NOR. We calculate the total number of eligible pupils by taking the proportion of mobility-eligible primary pupils (after applying the threshold) and multiplying by the primary APT-adjusted pupil count.
Secondary Mobility	£1,455	Schools attract funding for all mobility-eligible secondary pupils through this factor, above a threshold set at 6% of the secondary NOR. We calculate the total number of eligible pupils by taking the proportion of mobility-eligible secondary pupils (after applying the threshold) and multiplying by the secondary APT-adjusted pupil count.

Lump sum

3.34. Each school attracts a lump sum (see Figure 12) irrespective of its size or phase. The 2027-28 lump sum has been calculated by first adding £2,200 to last year's rate to cover the full year equivalent value of the SBSG26 lump sum factor value, and then adding a reduction of £6,600 to adjust for teacher pensions. A 5% factor value uplift has then been applied to the resulting amount and then rounded.

Figure 12: Lump sum funding

Factor	Unit value	Eligibility
Lump sum	£155,700	All schools attract this lump sum amount – we do not differentiate funding by phase.

Sparsity

3.35. The sparsity factor targets extra funding to schools that are both small and remote.

3.36. Remoteness is defined by a school's sparsity distance. To calculate the sparsity distance, we take all the pupils for whom it is the nearest compatible school[8] and find the average road distance from these pupils' home postcode to their second nearest compatible school.

3.37. The amount allocated depends on both average year group size and sparsity distance. The maximum sparsity factor values have been uplifted by 5%. The range of factor values is shown in Figure 13.

Figure 13: Sparsity factor values

Factor	Unit value
Sparsity funding for primary schools	£0 - £61,500
Sparsity funding for secondary, middle and all-through schools	£0 - £89,500

3.38. A school is eligible for sparsity funding if:

a. The sparsity distance is above the tapered distance threshold set out in Figure 14, and

b. The average year group size (calculated as the APT-adjusted pupil count divided by number of year groups present at the school) is below the tapered year group threshold set out in Figure 15[9].

Figure 14: Sparsity distance thresholds

School phase	Main distance threshold	Tapered distance threshold
Primary, middle, and all-through schools	2 miles	1.6 miles
Secondary schools	3 miles	2.4 miles

[8] For the purposes of this factor, a compatible school means one which a pupil of the relevant age and gender could attend. Selective grammar schools are excluded when identifying the second nearest compatible school, but faith schools are included.

[9] In the rare case that there is no year group data for a school on the 2026-27 APT, we assume that the school is not eligible for sparsity funding.

Figure 15: Sparsity year group thresholds

Phase	Main year group threshold (average number of pupils)	Tapered year group threshold (average number of pupils)
Primary	10.70	21.40
Secondary	60.00	120.00
Middle	34.60	69.20
All-through	31.25	62.50

3.39. Schools which are both equal to or above the main distance threshold and equal to or below the main year group threshold attract the maximum sparsity unit values for their phase. Where a school is between either or both the main and tapered thresholds, a sparsity weighting applies.

Sparsity weighting

3.40. For each school that is eligible for sparsity funding, we calculate a sparsity weighting, which sets the proportion of the maximum sparsity unit value each sparse school is allocated. The sparsity weighting is calculated in two stages.

a. First, we apply a year group size weighting. This tapers the proportion of the sparsity unit value if the school's average year group size is between the tapered and main year group thresholds. Tapering depends on how close the average year group size is to the main year group threshold.

b. Then we apply a distance weighting. This tapers the proportion of the sparsity unit value according to how close to the main distance threshold their sparsity distance is.

3.41. The year group size weighting for schools with an average year group size of less than or equal to the main year group threshold is 100%. These sparse schools attract the maximum sparsity unit value if their sparsity distance is greater than or equal to the main distance threshold.

3.42. The year group size weighting for sparse schools with an average year group size that is between the tapered and the main year group thresholds is calculated as follows:

$$S = \left(1 - \frac{A - T_M}{T_M}\right), where\ T_M < A < T_T$$

Where:

S is the year group size weighting

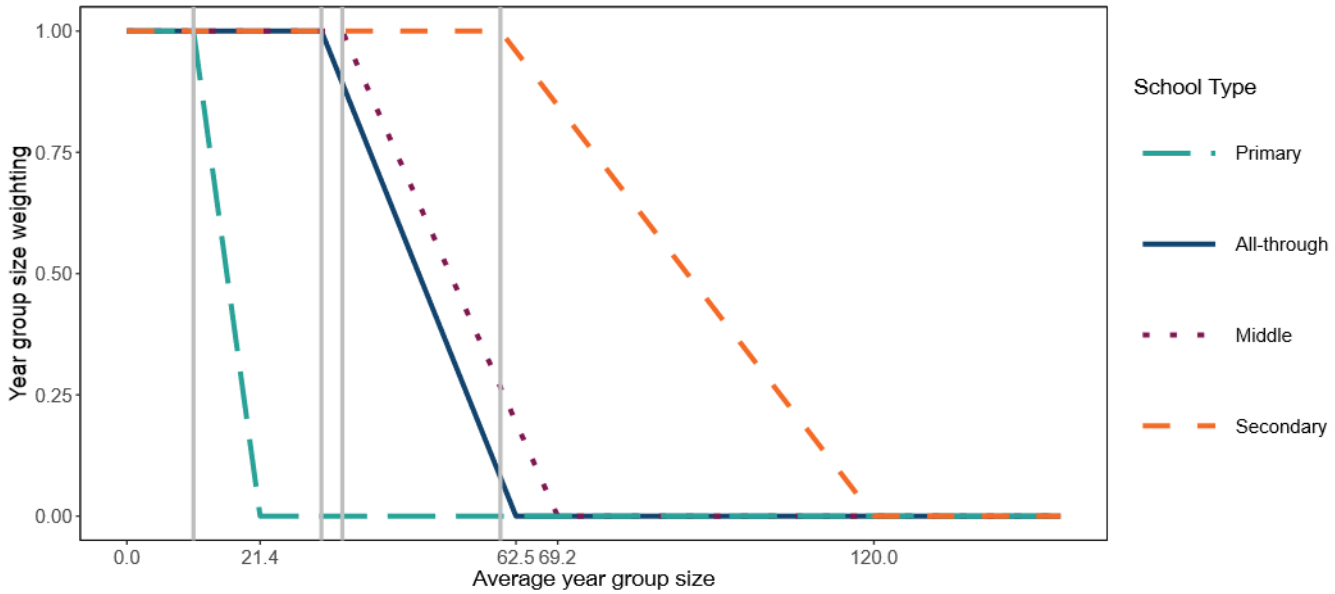
A is the average year group size of the school

T_M is the main year group threshold

T_T is the tapered year group threshold

3.43. This means that a sparse school with an average year group size that is halfway between the tapered threshold and the main threshold, and with a sparsity distance greater than or equal to the main distance threshold, attracts sparsity funding of half the maximum. The year group size weighting for primary, middle, secondary, and all-through schools as a function of average year group size is set out in Figure 16.

Figure 16: Sparsity year group size weighting



3.44. The distance weighting for schools with a sparsity distance greater than or equal to the main distance threshold is 100%. These sparse schools therefore attract sparsity funding equal to the maximum sparsity unit value multiplied by the calculated year-group weighting.

3.45. The distance weighting for sparse schools with sparsity distances between the main and tapered thresholds is calculated as follows:

$$W = \left(1 - \frac{D_M - d}{D_M - D_T}\right), where\ D_T < d < D_M$$

Where:

W is the distance weighting

D_M is the main sparsity distance threshold

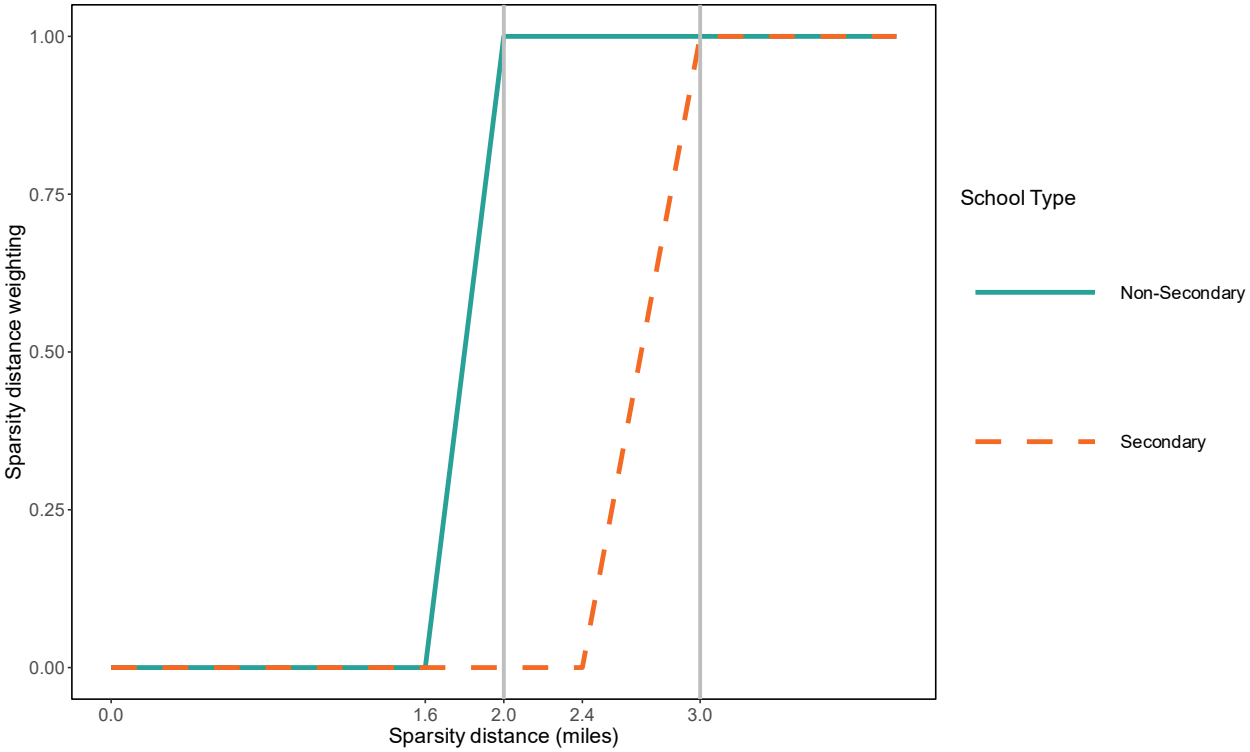
D_T is the tapered sparsity distance threshold

d is the school's sparsity distance

3.46. This means that a school whose sparsity distance is halfway between the tapered distance threshold and the main distance threshold would attract half as much funding as a school of the same phase and average year group size, with a sparsity distance greater than the main threshold.

3.47. Figure 17 shows the sparsity distance weighting.

Figure 17: Sparsity distance weighting



3.48. The final sparsity funding amount allocated is the maximum unit value for the school's phase (see Figure 13), multiplied by the year group weighting (as set out in Paragraph 3.42) and multiplied by the distance weighting (as set out in Paragraph 3.45).

3.49. Figure 18 shows a worked example of the sparsity tapers.

Figure 18: Calculation of sparsity weighting

Calculation step	Description	Example
1) Calculate the average year group size	Divide the APT-adjusted pupil count by the number of year groups.	Primary School X has an APT-adjusted pupil count of 112. It has seven year groups. The average year group size is 112 ÷ 7 = 16.0
2) Establish the year group size thresholds, and decide whether a weighting is applicable	Year group size thresholds are set out in Figure 15. If the average year group size is between the main and tapered thresholds, calculate a weighting.	The main threshold for primary schools is 10.7 pupils and the tapered threshold is 21.4 pupils. School X is between the two, so we apply a weighting.
3) Calculate the year group size weighting	Apply the equation in Paragraph 3.42	The year group size weighting is 1 – ((16.0 - 10.7) / 10.7) = 0.504673
4) Establish the distance thresholds, and decide whether a weighting is applicable	Distance thresholds are set out in Figure 14. If the sparsity distance is between the main and tapered thresholds, calculate a weighting.	School X's sparsity distance is 1.9 miles. The main distance threshold for primary schools is 2 miles and the tapered threshold is 1.6 miles. School X is between the two, so we apply a weighting.
5) Calculate the distance weighting	Apply the equation in Paragraph 3.45	The distance weighting is 1 – ((2 – 1.9) / (2 – 1.6)) = 0.75
6) Calculate the sparsity funding	Multiply the maximum sparsity factor value for the phase of the school (as shown in Figure 13) by the distance and year group size weightings	The maximum sparsity funding for a primary school is £61,500. School X's sparsity funding is £61,500 x 0.504673 x 0.75 = £23,278[10]

[10] For simplicity, numbers are rounded to the nearest pound in this example, but in the NFF itself we work with unrounded numbers.

Area cost adjustment (ACA)

3.50. The NFF includes an ACA to reflect geographical variation in labour market costs. The ACA reflects variation in both the general labour market (GLM) and in teacher pay scales. The ACA applies to pupil-led funding (basic per-pupil and additional needs) and to school-led funding (lump sum and sparsity).

3.51. The SB NFF ACA is a combination of:

a. The teacher pay cost adjustment, an element to reflect the differences in the basic pay ranges between the four regional pay bands for teachers and

b. The GLM cost adjustment, an element to reflect geographical variation in wage costs for non-teaching staff, calculated for 2013-14 by the Ministry of Housing, Communities and Local Government (MHCLG).

3.52. For details of how the ACA has been calculated, see the separate technical note Area Cost Adjustment technical note - GOV.UK (www.gov.uk)

NFF pupil-led unit of funding before applying the minimum per pupil funding and the funding floor

3.53. We calculate the NFF pupil-led unit of funding (before applying the minimum per pupil and funding floor) for each school by:

a. Adding together the total funding through each pupil-led factor (basic per pupil, FSM, FSM6, IDACI, LPA, EAL and mobility).

b. Multiplying that total by the school's ACA.

c. Dividing the result by the school's total APT-adjusted pupil count.

NFF school-led unit of funding

3.54. We calculate the NFF school-led unit of funding for each school by:

a. Adding together the total funding through the two school-led factors (lump sum and sparsity).

b. Multiplying that total by the school's ACA.

Applying the minimum per pupil funding factor

3.55. The NFF includes a factor which sets a minimum per pupil funding that each school attracts through the NFF. This minimum refers to the level in £ of per-pupil funding schools attract through the NFF in 2027-28. It differs from the funding floor, which protects schools against losses in pupil-led per pupil funding

compared to their 2026-27 school baselines. The funding floor is set out in Paragraphs 3.61 onwards.

3.56. The 2027-28 minimum per pupil funding levels for different year groups are set out in Figure 19. For each school, the minimum per pupil is a weighted average of the minimum per pupil for primary, KS3 and KS4, with the weighting determined by the number of year groups in the relevant phase that are present at the school. Only the year groups that contain pupils in 2026-27 are counted in this calculation.

3.57. The minimum per pupil funding levels are adjusted to reflect the full-year equivalent value of SBSG26, the reduction in employer teacher pension contributions, and a 1.5% uplift. The contribution of each element is set out below:

a. The average amount of funding schools funded through the minimum levels in 2026-27 would have received through SBSG26, if SBSG26 allocations had been based on the full year equivalent recalculated rates set out in Figure 1. This increases the minimum per pupil funding levels by £68, £90 and £100 per primary, KS3 and KS4 pupil respectively.

b. The average amount of funding that would have been deducted from schools funded through the minimum levels in 2026-27, if employer teacher pension contributions reduced according to the funding adjustments set out in Figure 2. This reduces minimum per pupil funding levels by £208, £276 and £307 per primary, KS3 and KS4 pupil respectively.

c. A 1.5% uplift to the factor values. This increases minimum per pupil funding levels by £75, £92 and £98 per primary, KS3 and KS4 pupil respectively.

Figure 19: Minimum per pupil funding levels

Year groups	2027-28 minimum per pupil funding levels
Primary	£5,050
KS3	£6,294
KS4	£6,909

3.58. The minimum per pupil for each school is the sum of

a. £5,050 multiplied by the number of primary year groups

b. + £6,294 multiplied by the number of KS3 year groups

c. + £6,909 multiplied by the number of KS4 year groups

d. divided by the total number of year groups in the school.

3.59. This means that for a primary school the minimum per pupil is £5,050 and for a secondary school with year groups 7 to 11, the minimum per pupil is £6,540.

3.60. To calculate whether a school attracts additional funding as a result of the minimum per pupil factor, we compare the school's NFF per-pupil funding (before the minimum per pupil funding levels and funding floor are applied) to the minimum per pupil funding level for the school. The calculation of the minimum per pupil funding factor is set out in Figure 20.

Figure 20: Calculation of the minimum per pupil

Calculation step	Description	Example
1) NFF pupil-led funding (before the minimum per pupil factor and funding floor)	We start with a school's NFF pupil-led funding (see Paragraph 3.53 before applying the minimum per pupil funding or funding floor (and as if the school were open for the full year).	Secondary school B is open for the whole of 2026-27. School B's NFF pupil-led funding (before the minimum per pupil factor and funding floor) is £6,000 per pupil.
2) NFF school-led funding	We also need to derive the school's school-led funding – see Paragraph 3.54 (as if the school were open for the full year).	The NFF school-led funding for school B is £155,700. It attracts a lump sum like every school but is not eligible for sparsity funding.
3) APT-adjusted pupil count	We use this to calculate the per-pupil funding for the minimum per pupil funding factor calculation.	School B has a total APT-adjusted pupil count of 1,200.
4) NFF per-pupil funding used for the minimum per pupil funding calculation	The per-pupil NFF funding (before the minimum per pupil factor and funding floor) for a school is equal to: NFF pupil-led funding (before the minimum per pupil factor and funding floor) (step 1), multiplied by the APT-adjusted pupil count (step 3), plus NFF school-led funding (step 2), divided by the APT-adjusted pupil count (step 3).	School B's per-pupil NFF funding (before the minimum per pupil factor and funding floor) is equal to: £6,000 multiplied by 1,200 (£7,200,000), plus £155,700 (£7,355,700) divided by 1,200, which equals £6,130[11].

[11] For simplicity, numbers are rounded to the nearest pound in this example, but in the NFF itself we work with unrounded numbers.

5) School's individual minimum per pupil funding level	The calculation of the minimum per pupil funding level for each school is set out in Paragraph 3.58.	School B is a secondary school with pupils in year groups 7 to 11, so the minimum per pupil funding level is (£6,294x 3 + £6,909 x 2) / (3 + 2) = £6,540
6) Does the school attract funding through the minimum per pupil funding factor?	If a school's NFF per-pupil funding (before minimum per pupil and funding floor) is less than the school's individual minimum per pupil funding level, then the school attracts extra funding through the minimum per pupil funding factor. If the NFF per-pupil funding is equal to or greater than the school's individual minimum per pupil funding level, then the school attracts no extra funding through this factor.	School B's per-pupil NFF funding (before minimum per pupil factor and funding floor) is £6,130 (step 4). This is less than school B's individual minimum per pupil funding level, £6,540 (step 5). Therefore, the school attracts a funding uplift through the minimum per pupil funding factor. This is equal to £410 per pupil (£6,540 minus £6,130).
7) NFF per-pupil funding (after the minimum per pupil funding, but before the funding floor)	The NFF per-pupil funding after minimum per pupil, but before the funding floor, is calculated by adding any per-pupil funding through the minimum per pupil funding factor (step 6) to the NFF per-pupil funding (step 4) and multiplying by the proportion of the financial year for which the school is open.	School B is open for the full financial year. The NFF per-pupil funding (after the minimum per pupil but before the funding floor) is £6,130 plus £410 multiplied by 100%, i.e., the minimum, £6,540.

Applying the funding floor

3.61. Schools' baselines for the funding floor are from the notional 2026-27 core NFF allocations. For schools that do not have a 2026-27 baseline, Annex A describes how a baseline is derived. The NFF's funding floor ensures all schools' NFF allocations in 2027-28 see at least their 2026-27 baseline pupil-led funding per pupil.

3.62. To calculate whether a school attracts additional funding as a result of the floor, we look at the difference between the school's funding floor baseline (per pupil)

and its 2027-28 NFF pupil-led funding after the minimum per pupil funding levels have been applied.

3.63. Each school's funding floor baseline (per pupil) is calculated by taking the total of the NFF baselines as described in Chapter 2 and subtracting the 2027-28 NFF school-led funding. Again, we use 2026-27 APT data for all schools in our calculation of the funding floor for use in LA allocations. Figure 21 sets out the funding floor calculation for use in LA allocations and a worked example.

Figure 21: Calculation of the NFF funding floor

Calculation step	Description	Example
1) Baseline funding	We start with the baseline from 2026-27 NFF.	School A's baseline core funding is £797,000.
2) Adjusted total baseline funding	The adjusted total baseline funding is calculated by: Taking the baseline funding (step 1), adjusting funding for the SBSG26 and teacher pensions adjustment, and multiplying by the proportion of 2026-27 that the school is open.	School A's baseline adjustment to cover the SBSG26 and pensions adjustments is -£23,000. School A is open for 100% of the financial year 2026-27. School A's adjusted total baseline funding is (£797,000 - £23,000) * 100% = £774,000.
3) NFF school-led unit of funding	The baseline for the funding floor calculation excludes 2027-28 NFF school-led funding. We take account of the proportion of the financial year the school is open in 2026-27.	School A is open for 100% of the financial year 2026-27 and has no sparsity funding, so its 2027-28 NFF school-led funding is the lump sum £155,700 x 100% = £155,700.
4) Baseline pupil count	The funding floor calculation is on a per-pupil basis, based on the school's pupil count in the 2026-27 NFF.	School A's baseline pupil count is 150.

5) Funding floor baseline	The baseline for the funding floor is calculated by: Taking the adjusted total baseline funding (step 2), subtracting the 2027-28 NFF school-led unit of funding (step 3), and dividing the result by the baseline pupil count (step 4). As the funding floor is 1% in 2027-28, we uplift the baseline for the funding floor by 1%	School A's baseline pupil-led per-pupil funding is £4,122[12]. This is £774,000 minus £155,700 (£618,300) divided by 150 School A's funding floor baseline is £4,122 multiplied by 1.01 which is £4,163
6) NFF 2027-28 pupil-led funding (after the minimum per pupil funding but before the funding floor)	We also need to calculate the 2027-28 NFF pupil-led funding, a per-pupil unit of funding that excludes the school-led factors, to use in the funding floor calculation. We take the NFF funding per pupil (after minimum per pupil funding has been added but before the funding floor) and multiply the result by the pupil count for the 2027-28 NFF. We then subtract the 2027-28 school-led funding and divide the result by the pupil count for the 2027-28 NFF. We multiply the result by the proportion of the financial year for which the school is open.	School A's 2027-28 funding per pupil is £5,100. The pupil count for the 2027-28 NFF is 160. The school-led funding is £155,700. School A's 2027-28 NFF pupil-led funding per pupil before the funding floor is ((£5,100 x 160) - £155,700) divided by 160, i.e. £4,127.
7) How much funding does the school attract through the NFF funding floor factor?	We compare each school's NFF pupil-led funding (after minimum per pupil funding but before the funding floor) (step 6) to their funding floor baseline (step 5).	School A's NFF pupil-led funding (after minimum per pupil funding but before the funding floor) of £4,127 (step 6) is less than the funding floor baseline of £4,163 (step 5), so school A gets

[12] For simplicity, numbers are rounded to the nearest pound in this example, but in the NFF itself we work with unrounded numbers.

	If the NFF pupil-led unit of funding is not at least equal to the funding floor baseline, then the school attracts funding through the funding floor factor.	£4,163 - £4,127 = £36 per pupil through the funding floor factor.
8) NFF pupil-led funding per pupil (after minimum per pupil funding and the funding floor)	This is equal to: NFF pupil-led funding (after minimum per pupil funding but before the funding floor) (step 6), plus, NFF funding floor per pupil (step 7).	School A's NFF pupil-led funding (after minimum per pupil funding and the funding floor) is £4,163 per pupil, which is £4,127 plus £36.

Core schools NFF funding – splitting between primary and secondary

3.64. To calculate each LA's primary and secondary per-pupil units of funding for the 2027-28 SB, we need to split core NFF funding into two categories: primary funding and secondary funding. For most primary and secondary schools, this is trivial, because all their NFF funding is either primary funding or secondary funding, as appropriate. But for middle schools and all-through schools with pupils in both phases, we calculate this split as follows.

3.65. First, we split all funding through the basic per-pupil, FSM, FSM6, IDACI, LPA, EAL and mobility factors (including ACA uplift) between primary and secondary based on the funding through individual factors – all funding through primary factors (for pupils in years reception to 6) is classed as primary funding, and all funding for secondary factors (for pupils in Years 7 to 11) is classed as secondary funding.

3.66. Then, we split all funding through the school-led factors (lump sum and sparsity) between primary and secondary in proportion to the number of primary and secondary pupils at the school. So, if an all-through school has 1,210 pupils, 210 of whom are primary and 1,000 of whom are secondary, 17% of its school-led funding is primary funding and the remaining 83% is secondary funding.

3.67. Finally, we split any extra funding the school attracted through the minimum per pupil funding and funding floor factors between primary and secondary in proportion to the number of primary and secondary pupils. So, for example, if a middle school attracts £100 per pupil through the funding floor and there are 180 primary pupils and 120 secondary pupils in the school, the primary funding through the funding floor is calculated as £100 multiplied by 180 (£18,000) and the secondary funding equals £100 multiplied by 120 (£12,000).

Chapter 4: NFF allocations to LAs

4.1. This chapter describes how we have calculated the provisional funding allocations to LAs for 2027-28, including how we have calculated their actual primary and secondary units of funding. Specifically, this chapter describes:

a. The calculation of primary and secondary core NFF funding;

b. The calculation of the primary and secondary units of funding for 2027-28;

c. The calculation of premises funding;

d. The calculation of funding through the growth and falling rolls factor; and

e. How the primary and secondary units of funding and premises funding are combined to derive LAs' provisional 2027-28 allocations.

Core NFF funding – provisional funding for 2027-28

4.2. Figure 22 sets out the calculation of the total 2027-28 provisional NFF primary and secondary core NFF funding, before adjusting for duplicates.

Figure 22: Total provisional core 2027-28 NFF funding (before adjusting for duplicates)

Calculation step	Description	Example
1) Total primary core NFF funding	We take the total NFF primary core funding for all schools in the LA (described in Chapter 3). This covers all primary funding through the school level formula (pupil-led, school-led, minimum per pupil funding and funding floor factors).	LA 1's total primary core NFF funding is £105.3m.
2) Total secondary core NFF funding	We take the total NFF secondary core NFF funding for all schools in the LA (described in Chapter 3). This covers all secondary funding through the school level formula (pupil-led, school-led, minimum per pupil	LA 1's total secondary core NFF funding is £92.4m.

	funding and funding floor factors).	

2027-28 primary and secondary units of funding

4.3. For each LA we calculate a primary unit of funding (PUF) and secondary unit of funding (SUF) for 2027-28. These are final, actual units of funding for 2027-28 and will be used to allocate SB funding to LAs through the DSG This section describes how the PUFs and SUFs have been calculated; the next section describes how they will be used to calculate LAs' actual SB allocations for 2027-28.

4.4. Figure 23 sets out the calculation of the 2027-28 NFF PUFs and SUFs.

Figure 23: 2027-28 LA level NFF primary and secondary units of funding

Calculation step	Description	Example
1) Total provisional primary 2027-28 core NFF funding	The total primary core NFF funding in the 2027-28 NFF, based on 2026-27 data (Figure 22, step 1).	LA 1's total primary 2027-28 core NFF funding is £105.3m.
2) Primary pupil count	The primary pupil count is based on the 2026-27 APT-adjusted pupil count for all schools open in financial year 2026-27. Each school's contribution to this pupil count takes account of the proportion of the financial year for which the school is open. For each school in the LA, we take the 2026-27 primary APT-adjusted pupil count (based on October 2025 census) and multiply it by the proportion of the financial year 2026-27 the school is open. Then we aggregate these amounts to LA level and subtract the total number of unresolved duplicate pupils[13] for the LA that were not apportioned in the 2026-27 DSG allocation.	LA 1's total primary pupil count is 20,000. LA 1 has 2 unresolved duplicate primary pupils. After adjusting for duplicate pupils, the total primary pupil count is 19,998.

[13] See Paragraph 4.20

3) 2027-28 NFF PUF	To calculate the 2027-28 LA level NFF PUF we divide the total primary 2027-28 core NFF funding (step 1) by the LA's primary pupil count after adjusting for duplicates (step 2).	LA 1's 2027-28 NFF PUF is equal to £105.3m divided by 19,998 primary pupils, £5,266.
4) Total provisional secondary 2027-28 core NFF funding	The total secondary core NFF funding in the 2027-28 NFF, based on 2026-27 data (Figure 22, step 2).	LA 1's total secondary 2027-28 core NFF funding is £92.4m.
5) Secondary pupil count	The secondary pupil count is based on the 2026-27 APT-adjusted pupil count for all schools open in financial year 2026-27. Each school's contribution to this pupil count takes account of the proportion of the financial year for which the school is open. For each school in the LA, we take: The 2026-27 secondary APT-adjusted pupil count (based on October 2025 census); and Multiply it by the proportion of the financial year 2026-27 the school is open Then we aggregate these amounts up to LA level and subtract the total number of unresolved duplicate pupils for the LA that were apportioned in the 2026-27 DSG allocation.	LA 1's total secondary pupil count is 14,000. LA 1 has 1 unresolved duplicate secondary pupil. After adjusting for the duplicate pupil, the total secondary pupil count is 13,999.
6) 2027-28 NFF SUF	To calculate the 2027-28 LA level NFF SUF we divide the total secondary 2027-28 core NFF funding (step 4) by the secondary pupil count (step 5).	LA 1's 2027-28 NFF SUF is equal to £92.4m divided by 13,999 secondary pupils, £6,600.

2027-28 premises funding

4.5. Premises funding consists of split sites, PFI, business rates and exceptional circumstances funding. Split sites funding is calculated using the formula described below. In contrast, PFI, business rates and exceptional circumstances

funding are calculated in reference to the levels of funding given on LAs' 2026-27 APTs, in respect of schools eligible for funding under the 2027-28 NFF[14].

Split sites

4.6. The split sites factor targets extra funding to schools which operate across more than one site.

4.7. The split sites factor is made up of two parts:

a. Basic eligibility funding: Schools attract a lump sum payment for each site in addition to the main site – up to a maximum of three additional sites.

b. Distance funding: Additional eligible sites that are separated from the school's main site by more than 100 metres attract distance funding on top of the basic eligibility funding – up to a maximum of three additional sites.

4.8. Schools attract basic eligibility funding for each of their additional sites (up to a maximum of 3 per school) which:

a. Are separated from the school's main site by a public road or a railway.

b. Have a building on them which is used for the education of 5 to 16-year-old pupils in mainstream education more than 50% of school hours. This excludes playing fields, ancillary buildings and buildings leased full time by the school.

4.9. A school attracts distance funding for each additional site (up to a maximum of three) where the road distance (see Annex C for further detail) between a school's main site and the additional eligible site is above the tapered distance threshold of 100 metres. If a school has more than three additional sites, the distance funding is calculated based on the three sites which are furthest away from the school's main site.

Figure 24: Split sites distance thresholds

Main distance threshold	Tapered distance threshold
500m	100m

4.10. The amount allocated depends on the number of additional eligible sites and the split sites distance. The same unit values and thresholds apply for primary and secondary schools. The range of values is shown in Figure 25.

[14] Certain PFI allocations are subject to adjustment in the light of negotiation between the Department and LAs.

Figure 25: Split sites factor values

Factor	Unit value
Basic eligibility, per additional site (up to a maximum of 3 additional sites)	£56,800
Distance eligibility, per additional site (up to a maximum of 3 additional sites)	£0 - £28,400

4.11. The ACA (as described in Paragraph 3.50) is applied to split sites funding.

4.12. Funding for split sites through the 2027 to 2028 NFF to local authorities will be based on our recorded list of eligible schools following our June 2026 deadline. One exception to this is amalgamating schools. In the first year after amalgamation, schools attract 70% of an additional lump sum as part of the exceptional circumstances factor. Any additional split sites funding resulting from an amalgamation will only come into effect once the school no longer attracts this additional lump sum funding.

Distance weighting

4.13. For each site that meets the criteria for split sites distance funding, we calculate a distance weighting. This tapers the proportion of the distance funding unit value according to how close to the main distance threshold their split site road distance is.

4.14. The distance weighting for schools with a split site distance greater than or equal to the main distance threshold is 1.

4.15. The distance weighting for split site schools with distances between the main and tapered thresholds is calculated as follows:

$$W = \left(1 - \frac{500 - d}{500 - 100}\right), where\ d > 100$$

where:

W is the distance weighting

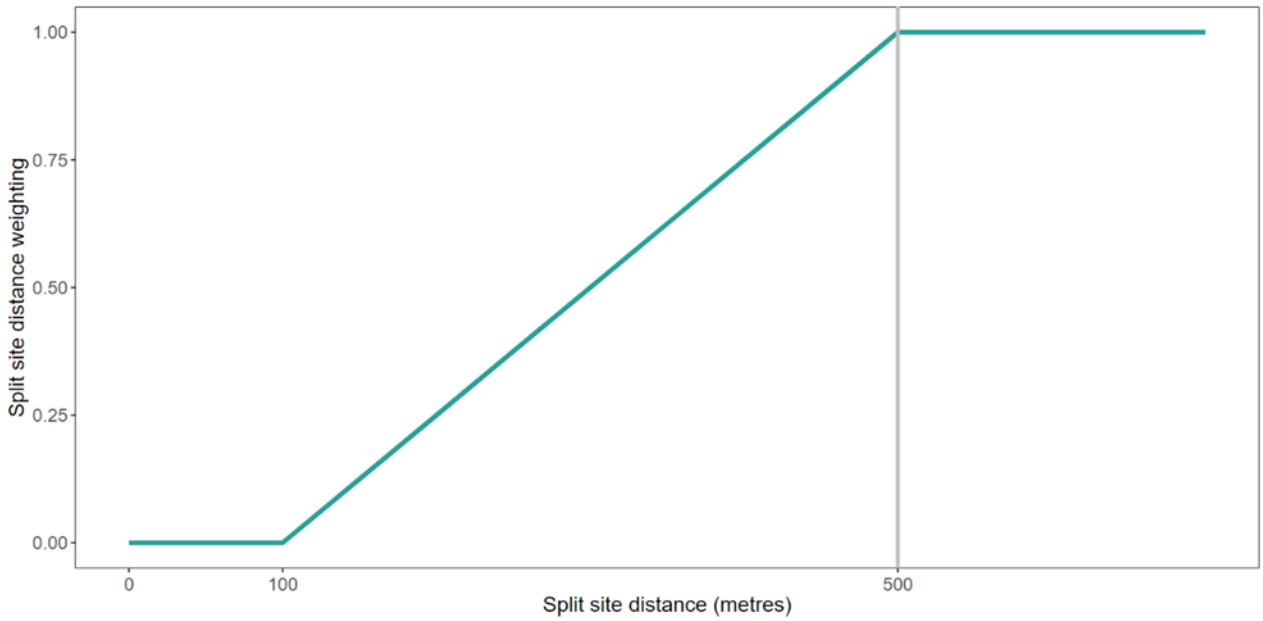
500 relates to the 500m main distance threshold

100 relates to the 100m tapered distance threshold

d is the school's split site distance

4.16. Figure 26 shows the split site distance weighting.

Figure 26: Split site distance weighting



4.17. Figure 27 shows a worked example of split site funding including the taper.

Figure 27: Calculation of split site funding

Calculation step	Description	Example
1) Calculate basic eligibility funding	Multiply the number of eligible sites (up to a maximum of 3) by the basic eligibility unit value.	Primary School X operates over three sites: main site A, site B and site C. Sites B and C both meet the split sites basic eligibility criteria. Site B's basic funding = £56,800 Site C's basic funding = £56,800 School X's basic eligibility funding is £56,800 x 2 = £113,600.
2) Establish the additional sites' road distances, and decide whether a weighting is applicable for each site	Distance thresholds are set out in Figure 24. If the distance between the main site and the additional site(s) is greater than the tapered threshold i.e. 100m, a weighting should be applied.	Distance between main site A and site B = 50m. Distance between main site A and site C = 300m. Site B is lower than the tapered threshold so does not attract any distance funding.

		Site C is between the two, so we need to apply a weighting.
3) Calculate the distance weighting for the relevant site(s)	Apply the equation in Paragraph 4.15.	Site B's road distance is below the 100m tapered threshold so does not need a weighting. Site C's distance weighting is: 1 – ((500 – 300) / (500 – 100)) = 0.5
4) Calculate the distance funding for the relevant site(s)	Multiply the maximum distance funding unit value by the distance weighting.	The maximum distance funding is £28,400. Site B's distance funding = £0 Site C's distance funding is £28,400 x 0.5 = £14,200
5) Calculate the total split site funding	Add together the basic and distance funding for all sites and multiply by ACA.	The LA in which the school is based has an ACA of 1.00. Site B's total funding = (£56,800 + £0) * 1 = £56,800 Site C's total funding = (£56,800+ £14,200) * 1 = £71,000 School X's total split site funding is £56,800 + £71,000 = £127,800

Total premises funding

4.18. For each LA we:

a. For PFI, we take whichever value is lower, the 2026-27 PFI premises factor as given on the 2026-27 APT or the school's PFI funding from the 2026-27 NFF, and uplift it in line with RPIX growth from April 2025 to April 2026 (3.0%) [15]. Exceptions to this are as follows:

i. If the PFI figure on the 2026-27 APT for a school is negative, it is rolled over at cash flat value instead of being uplifted by RPIX;

[15] RPI All Items Index Excl Mortgage Interest (RPIX): Jan 1987=100 - Office for National Statistics (ons.gov.uk)

ii. Where PFI contracts expire part way through the 2027-28 financial year, the 2027-28 PFI factor value is pro-rated accordingly.
iii. For LAs that have provided DfE with an affordability model which demonstrate that a different amount is required, and that amount is agreed by the DfE, the agreed figure is used.

b. For rates, we take the 2026-27 estimated values from the APT for rates plus any rates adjustments for 2025-26;

c. For exceptional circumstances, we take the 2026-27 exceptional circumstances spend from the 2026-27 APT, excluding any non-premises items. Non-premises exceptional circumstances items include adjustments to the minimum per pupil levels and additional lump sums to schools in their second year after amalgamation (an additional lump sum in the first year after amalgamation is treated as premises funding);

d. For split sites, we take the newly calculated 2027-28 split sites funding amount including ACA;

e. Add the totals from these four steps together to give the 2027-28 NFF actual funding through the premises factors.

This calculation is final and will not be updated at any later point.

Total provisional funding in 2027-28

4.19. We have published the total provisional funding (excluding the growth and falling rolls factors) that each LA would attract under the 2027-28 NFF based on 2026-27 data. Figure 28 sets out the calculation of the total provisional funding in 2027-28.

4.20. For this calculation, we have treated unresolved duplicate pupil numbers[16] in the school census dataset by sharing them proportionally across the schools in which they are recorded (so a pupil found in two schools as a main enrolment would be treated as 50% in each school). To illustrate this, the total provisional funding has been calculated using the 2026-27 DSG SB counts with the unresolved duplicates apportioned.[17] The PUFs and SUFs have been adjusted to account for this (see Figure 23, steps 2 and 5).

[16] These are different pupils with the same “unique” pupil reference number. In the calculations up to this point, each duplicate pupil is counted as one.

[17] This is for illustration. The actual 2027-28 allocation will use the 2027-28 DSG SB primary pupil count.

Figure 28: Total provisional funding (excluding growth and falling rolls) in 2027-28

Calculation step	Description	Example
1) Total primary 2027-28 core NFF funding	The provisional total funding through primary core schools factors. PUF (Figure 23 step 3) multiplied by 2026-27 DSG SB primary pupil count.	LA 1's total primary 2027-28 core NFF funding is £5,266 multiplied by the DSG SB primary pupil count (19,800) £104.3m.
2) Total secondary 2027-28 core NFF funding	The provisional total funding through secondary core schools factors. SUF (Figure 23 step 6) multiplied by 2026-27 DSG SB secondary pupil count.	LA 1's total secondary 2027-28 core NFF funding is £6,600 multiplied by the DSG SB secondary pupil count (13,750) £90.8m.
3) 2027-28 provisional funding through the core schools formula	This is: The provisional 2027-28 primary core NFF funding (step 1) Plus the provisional 2027-28 secondary core NFF funding (step 2)	LA 1's total provisional 2027-28 core NFF funding is £195.1m.
4) 2027-28 funding through premises	This is the total premises funding for split sites funding, PFI, rates and exceptional circumstances funding described in Paragraph 4.18.	LA 1's total funding through the premises factor is £40m.
5) Total provisional funding (excluding growth and falling rolls) in 2027-28	The total provisional funding (excluding growth and falling rolls) in 2027-28 is equal to: The 2027-28 provisional funding through the core schools formula (step 3) Plus the 2027-28 funding through premises (step 4).	The total provisional funding (excluding growth and falling rolls) in 2027-28 for LA 1 is £235.1m.

What we have published at LA level

4.21. As part of the 2027-28 announcement, we have published the NFF summary table, which sets out the impact of the NFF on LAs. These LA-level figures cover:

a. The 2026-27 baseline, which is the 2026-27 DSG allocations plus the relevant components of the adjustments in relation to SBSG26 and pensions.

b. The actual 2027-28 units of funding for each LA that will be used to calculate SB allocations in December 2026.

   i. Actual 2027-28 funding through the premises factors.
   ii. The provisional impact of the 2027-28 NFF, illustrated using October 2025 pupil numbers.

2027-28 funding through the growth and falling rolls factors

4.22. In the 2027-28 DSG settlement, planned for December 2026, we will allocate funding through the growth and falling rolls factors at LA Level, based on the observed differences between the primary and secondary NOR in each LA within medium super output areas (MSOAs) between the October 2025 and October 2026 school censuses. We have not published provisional growth and falling rolls allocations because they are determined by October 2026 pupil numbers, so it would not provide meaningful information at this stage. See Annex B for further details about the methodology to be used for actual allocations in December.

Chapter 5: Calculating school-level notional allocations

5.1. Chapters 2 and 3 set out the school-level calculations that feed into the calculation of LA-level allocations, described in Chapter 4. LA-level allocations (unlike school-level notional allocations) are based entirely on APT data.

5.2. We have also published school-level figures which illustrate the impact of the NFF for each school. These figures do not show the actual amount of funding that schools will receive in 2027-28. This is because each LA will still be responsible for setting the individual funding formulae for 2027-28 for their area, and because LAs' allocations to schools for 2027-28 will be based on data from the October 2026 school census, while the notional NFF allocations for 2027-28 are based on data from the October 2025 census.

5.3. To calculate the school-level notional figures we use 2026-27 APT data for LA maintained schools and 2026/27 GAG data for academies (as at 31 March 2026) and free schools. For most academies and free schools there is no difference between these two data sources, so the published school-level figures are the same as the school-level figures which we have used in the LA-level calculations. However, for some academies and free schools there are differences between APT and GAG data. There are two reasons for these:

a. Some academies and free schools are funded on estimated pupil numbers rather than census pupil numbers. LAs do not have to use these estimated pupil numbers in the APT.

b. Some academies and free schools have attracted a higher level of funding in the past and so are protected against a higher baseline than used in the APT.

Using APT or GAG data in the calculations

5.4. To illustrate the impact of the 2027-28 NFF on individual schools, wherever the calculations refer to a total number of pupils, a funding baseline, or the proportion of the baseline year the school is open, GAG data is used for academies and free schools, but APT data is used for maintained schools. This section lists the precise aspects of the calculations affected by using GAG data for academies. Apart from the rates part of the premises calculations, the calculation details are the same as those described in Chapters 2 and 3 for LA-level allocations, and only the input data changes.

APT or GAG adjusted pupil count

5.5. The adjusted pupil count calculation for school-level illustrations is the same as for the LA allocation calculations, however we use GAG data where applicable for the pupil count for academies and free schools.

Pupil count for additional needs

5.6. The calculation of the number of pupils attracting funding for additional educational needs is described in Chapter 3. The proportion of primary- and secondary-aged pupils attracting funding for each factor (calculated from APT data) is applied to the GAG pupil count in the case of academies and free schools, and to the APT pupil count in the case of maintained schools.

APT or GAG premises

5.7. GAG premises funding does not include funding for rates. Academies and free schools never receive their rates funding through their GAG allocation; instead, the Department for Education separately reimburses them for their actual rates costs. So, for LA maintained schools, the premises funding includes rates, but for academies, the premises funding excludes rates.

5.8. Premises funding has been shown as per the calculation in Paragraph 4.18. These have been included in the illustration for consistency with the LA level allocations, but schools should not necessarily expect to see this funding repeated in their actual 2027-28 or 2027/28 allocations.

NFF pupil-led unit of funding (pre minimum per pupil funding and funding floor)

5.9. The calculation is described in Chapter 3. The differences in input data for academies and free schools are:

a. The primary, KS3 and KS4 adjusted pupil counts are based on GAG data where applicable. These pupil counts are used to calculate the basic per-pupil funding.

b. The funding amounts through additional needs factors are based on the proportion of primary or secondary pupils eligible for each factor (these proportions are the same in both the APT and GAG data) and the primary and secondary adjusted pupil count from GAG data where applicable. The total number of pupils eligible for each factor is equal to the eligible proportion multiplied by the APT or GAG primary or secondary pupil count.

5.10. The proportion of the year for which a school is open is based on GAG data where applicable (refers to academic year rather than financial year). Academies are assumed to be open for the full academic year.[18]

[18] The rationale is that academies which open after the start of the academic year are excluded from the dataset, and it is not known whether any academies will close before the end of the academic year.

NFF school-led unit of funding

5.11. The calculation is also carried out as described in Chapter 3. The differences in input data for academies and free schools are:

a. The sparsity calculation of the average year group size refers to the GAG adjusted pupil count and year group data where applicable.

b. The proportion of the year for which a school is open is based on GAG data where applicable (refers to academic year). Academies are assumed to be open for the full academic year.

NFF minimum per pupil unit of funding

5.12. The calculation is described in Chapter 3. The differences in input data for academies and free schools are that:

a. The adjusted pupil count is based on GAG data where applicable.

b. The number of primary-age, KS3 and KS4 year groups is based on GAG data where applicable.

c. The proportion of the year open is based on GAG data where applicable (refers to academic year).

NFF funding floor

5.13. The calculation of the funding floor is set out in Chapter 3. The differences in input data for academies and free schools are that:

a. The funding floor baseline is based on GAG data where applicable.

b. The adjusted pupil count is based on GAG data where applicable.

What have we published at school level?

5.14. Our school-level impact table sets out figures for each school. Figure 29 sets out the definition of each output.

Figure 29: Published output, school level illustrations

Published output	Description
1) Funding baseline	This is the 2026-27 NFF funding allocation, based on APT data for maintained schools and GAG data for academies and free schools.

2) Notional total funding in 2027-28 for maintained schools or 2027/28 for academies	This is the total funding under the 2027-28 NFF. **For LA maintained schools:** This is based on 2026-27 APT data and the 2027-28 NFF. The total notional 2027-28 funding is equal to: The 2027-28 NFF pupil-led unit of funding multiplied by the 2026-27 APT-adjusted pupil count plus the NFF school-led unit of funding plus the notional 2027-28 premises funding (rates included). **For academies and free schools:** The notional total funding is based on 2026/27 GAG data and on the 2027-28 NFF. The total notional 2027/28 funding is equal to: The 2027-28 NFF pupil-led unit of funding multiplied by the 2026/27 GAG adjusted pupil count plus the NFF school-led unit of funding plus the notional 2027-28 premises funding (rates excluded).

Annex A: Baselines for schools new in 2027-28

A.1. There are three categories of school that are in the 2027-28 NFF but were not in the 2026-27 NFF: brand-new schools; schools that have been created by amalgamating two or more predecessor schools; and schools that have been created by splitting a school into two or more smaller schools.

A.2. For each such school, 2026-27 NFF baselines need to be created. This annex explains how this is done for each category.

A.3. The explanation in each category reflects how we calculate a baseline equivalent to the 2026-27 NFF allocation.

Brand-new schools

A.4. Brand-new schools (new schools on the 2026-27 APT that have no predecessor in the 2025-26 APT and were therefore not included in the 2026-27 NFF) require a theoretical 2026-27 baseline.

A.5. To calculate these theoretical baselines, we use the average primary or secondary 2026-27 NFF funding per pupil for the relevant LA. For part-fringe LAs[19] we split the LA into the fringe and non-fringe parts and treat each as if it were its own separate LA.

A.6. **Step 1** We calculate the pupil-led funding amount per pupil for each school in the relevant LA that was included in the 2026-27 NFF. We exclude:

a. Schools which were identified as new and growing for the 2026-27 NFF (i.e. schools which opened in the previous seven years and did not yet have pupils in all their planned year groups)

b. schools with theoretical baselines and

c. all-through and middle schools.

A.7. We calculate the pupil-led funding amount per pupil for each school by taking the pupil-led 2026-27 NFF allocation (including funding floor and minimum per pupil funding) and dividing by the total NOR for the school in question in the 2026-27 NFF. Schools that were shown in the 2026-27 NFF as only being open for part of the year are treated as having been open for the full year, and their funding is adjusted accordingly.

A.8. **Step 2** We take a simple average of the 2026-27 pupil-led funding rates per pupil for all primary schools in the relevant LA. This gives a primary per-pupil baseline ‘rate’ for each LA. We then repeat the process for secondary schools, to give a secondary per-pupil baseline ‘rate’ for each LA.

[19] Buckinghamshire, Essex, Hertfordshire, Kent and West Sussex

A.9. **Step 3** For each new school that requires a theoretical baseline, we multiply the new school's primary and secondary NOR (from the 2026-27 APT) by their LA's primary and secondary per-pupil baseline rate, respectively (from Step 2).

A.10. **Step 4** We take the pupil-led total from Step 3 and add the 2026-27 NFF ACA-adjusted lump sum (i.e., £152,700 multiplied by the 2026-27 ACA for the area in which the school is situated) to give the total baseline. The baseline for new schools does not include funding for sparsity or premises.

A.11. The rates we have calculated for each LA will be supplied for use in the 2027-28 APT if the LA wishes to adopt them.

Amalgamating schools

A.12. Our approach to deriving the 2026-27 baselines for amalgamating schools uses the same method as the APT: we add together the 2026-27 NFF allocations of the predecessor schools.

a. **Step 1** Take the total 2026-27 NFF funding (excluding premises and adjusted for the full year) for each predecessor school (n = the number of schools). Adjust the funding for any part-year open schools to full-year equivalent before summing.

b. **Step 2** Take (n-1) ACA-adjusted 2026-27 lump sums off this amalgamated baseline total (where the predecessor schools have different ACAs, we use the 2026-27 ACA for the successor school's location).

Split schools

A.13. Where the successor schools are all the same phase as the predecessor (for example, a primary school splitting into separate infant and junior schools), each of the successor schools is given the predecessor's 2026-27 NFF per-pupil pupil-led baseline. This is then multiplied by the NOR of the school for which the baseline is being calculated and adjusted to ensure it is on a full-year basis, before adding the 2026-27 NFF ACA-adjusted lump sum. For all other split schools, we use the approach taken for brand-new schools (see Paragraph A.5).

Baseline NOR

A.14. For these three types of schools that did not exist in the 2026-27 NFF, a theoretical baseline NOR is also needed for the purpose of the funding floor calculation (which is described in Chapter 3). The baseline NOR is taken to be:

a. 2026-27 APT NOR for brand-new schools and split schools

b. The sum of predecessors' APT NOR for amalgamating schools

A.15. We use these NOR values to calculate the amount of additional baseline funding due to now including the SBSG26 within the NFF. Similarly we use the NOR values to calculate the funding reduction to the baseline from the pensions funding adjustment. We also employ an analogous approach for the baseline FSM6 pupil counts, using the 2026-27 APT counts for brand-new schools and split schools and the sum of predecessors' FSM6 counts for amalgamating schools.

Baseline ACA

A.16. For new, amalgamated and split schools, the baseline ACA is the 2026-27 NFF ACA for the school's location. That is, the ACA from the 2026-27 NFF for the school's LA and, if applicable, fringe area.

GAG theoretical baselines

A.17. The above steps explain how theoretical baselines are calculated in the framework of the APT only data. Equivalent baselines are also calculated following the same steps – but using the equivalent GAG data, rather than APT data where it exists for academies.

Annex B: 2027-28 funding through the growth and falling rolls factors

B.1. Our approach to allocating growth and falling rolls funding is set out below. LAs will receive one allocation, which is inclusive of any growth and falling rolls elements.

Growth funding

B.2. We will fund growth in pupil numbers in MSOAs[20] between the October 2025 and October 2026 school censuses. The growth allocation for each LA will be based on an amount per new primary pupil and an amount per new secondary pupil, plus a lump sum amount for each brand-new school. For each LA we:

a. Use school postcode information to identify which MSOA each school is located in;

b. Count the primary and secondary pupils at schools within each MSOA in the October 2025 and October 2026 censuses[21];

a. Still at MSOA level, subtract the October 2025 primary count from the October 2026 primary count, giving a primary growth count for each MSOA within the LA, then do the same for secondary. This will be a negative number for any MSOAs with a reduction in pupil numbers between the two censuses;

b. For each phase, sum all positive growth for each MSOA in the LA to give LA-level primary and secondary growth;

c. Identify any new schools in the October 2026 census (new schools are those schools appearing on the October 2026 census for the first time, where no predecessor is found); and

d. Calculate the total LA-level funding through the growth factor following the steps set out in Figure 30.

[20] For information on MSOAs, see ONS Census 2021 Geographies

[21] If an MSOA crosses LA boundaries, then we count the primary and secondary pupils within that MSOA in each LA separately, i.e., we treat the MSOA each side of the LA boundary as a unique MSOA

Figure 30: Total LA-level funding through the growth factor 2027-28

Calculation step	Description
1) Total funding for primary growth	Total primary LA growth count x £1,600 x ACA[22]
2) Total funding for secondary growth	Total secondary LA growth count x £2,395 x ACA
3) Total new schools funding	New schools count x £78,725 x ACA
4) Total growth allocation	1) + 2) + 3)

Falling rolls funding

B.3. We will fund falling pupil numbers in middle layer super output areas (MSOAs)[23] between the October 2025 and October 2026 school censuses. The falling rolls allocation for each LA will be based on an allocation per MSOA where the pupil numbers on roll have decreased by 10% or more. For each LA we:

a. Use school postcode information to identify which MSOA each school is located in;

B.4. Count the primary and secondary pupils at schools within each MSOA in the October 2025 and October 2026 censuses;[24]

b. Still at MSOA level, subtract the October 2025 primary count from the October 2026 primary count, giving a primary falling rolls count for each MSOA within the LA, then do the same for secondary. This will be a negative number for any MSOAs with a reduction in pupil numbers between the two censuses;

c. For each phase, sum how many MSOAs there are in the LA where the reduction in the NOR is (i) at least 5; and (ii) at least 10% of the October 2025 pupil count;

[22] For core NFF funding, five LAs (Buckinghamshire, Essex, Hertfordshire, Kent and West Sussex) have different ACAs for different localities. For growth and falling rolls funding, each LA has a single ACA which is a pupil-weighted average of their two ACAs.

[23] For information on MSOAs, see ONS Census 2021 Geographies

[24] If an MSOA crosses LA boundaries, then we count the primary and secondary pupils within that MSOA in each LA separately, i.e., we treat the MSOA each side of the LA boundary as a unique MSOA.

d. Calculate the total LA-level funding through the falling rolls factor following the steps set out in Figure 31.

Figure 31: Total LA-level funding through the falling rolls factor in 2027-28

Calculation step	Description
1) Total funding for primary falling rolls	Number of MSOAs where the pupil count has reduced by at least 5 pupils and where the reduction in primary pupil count is at least 10% of the October 2025 primary pupil count x £144,645 x ACA[25]
2) Total funding for secondary falling rolls	Number of MSOAs where the pupil count has reduced by at least 5 pupils and where the reduction in secondary pupil count is at least 10% of the October 2025 secondary pupil count x 144,645 x ACA
4) Total falling rolls allocation	1) + 2)

[25] For core NFF funding, five LAs (Buckinghamshire, Essex, Hertfordshire, Kent and West Sussex) have different ACAs for different localities. For growth and falling rolls funding, each LA has a single ACA which is a pupil-weighted average of their two ACAs.

Annex C: Split sites – calculation of road distance

C.1. This section provides more detail on how eligible split sites schools have had their road distances calculated.

C.2. The Department holds a list of schools eligible for split sites funding, as notified by LAs and schools. Those who identified the school as eligible were asked to provide details of the addresses of each school's main site and other site(s). They have also been asked to provide, where known, each site's Unique Property Reference Number (UPRN).

C.3. UPRNs are a unique numeric identifier for every addressable location, which are allocated and overseen by LAs.

C.4. For split site schools which have changed between the 2026-27 and 2027-28 NFF, road distances have been calculated as per the steps below. Otherwise, the road distances have been kept the same as those recorded in the 2026-27 NFF.

C.5. Where the LA has provided a UPRN and postcode for a school's site, which both correspond to the same location, the UPRN has been used in the road distance calculation. If a valid UPRN has not been provided (either because it hasn't been provided at all, or because the UPRN provided does not exist in the Ordnance Survey (OS) road network data or the UPRN and postcode provided do not correspond to the same location), then the following methodology has been applied to allocate a valid UPRN to each eligible site:

a. A match on the site's postcode and school name as provided by LAs with postcode and school name in the OS data.

b. A match on the site's postcode and fuzzy match with school name i.e. the postcode provided by the LA matches the OS data exactly and the corresponding school names show a similarity of above 50%. An example is shown in Figure 32 below.

Figure 32: Example of matching school postcodes and names

Postcode in APT	School name in APT	Postcode in OS data	School name in OS data	Similarity	Is a match under step a?	Is it a match under step b?
AA1 1AA	Example School	AA1 1AA	Example School	100%	Yes	N/A as we have a match in step a
AA1 1AA	Example School	AA1 1AA	Example CofE School	75%	No	Yes

c. Assign the UPRN for the closest building to the site's postcode centroid. This is done by:

   i. Taking the postcode provided in the APT by the LA
   ii. Matching it to the Office for National Statistics (ONS) postcode directory to get the latitude and longitude of the central point for the area that the postcode covers.
   iii. Using the OS data to find the closest building to that longitude and latitude.

C.6. Once we have allocated each site a valid UPRN, we use the OS road network data to identify the closest junction on the road to their locations – this is the same approach taken when calculating sparsity road distances.

C.7. We then calculate the shortest road distance from the nearest point on a road to the school's main site (as listed on Get Information about Schools) to the nearest point on a road to the school's additional site. This shortest route excludes footpaths and, where possible, avoids roads such as farm tracks, guided busways and roads that have been altered for use principally by pedestrians. These road types are excluded when determining the shortest route, because they are either unsuitable for normal journeys between school sites or we cannot be certain they will always be accessible. The calculation considers that one-way roads can in fact be accessed and travelled along from either direction. This is so that the direction of travel (i.e., whether travelling from the main site to the additional site, or in the opposite direction) does not determine the length of the shortest distance.

C.8. In cases where limitations of the road distance calculation impact funding, manual corrections are made.

Glossary of abbreviations

Abbreviation	Stands for	Explanation
ACA	Area cost adjustment	A funding multiplier to reflect geographical variation in labour market costs
APT	Authority proforma tool	A form used by local authorities to set their funding formulae for schools. It contains data on schools and their pupils
DSG	Dedicated schools grant	The annual grant paid to Local Authorities for school funding
EAL	English as an additional language	A pupil whose first language is not English
EYFS	Early Years Foundation Stage	A framework that sets standards for children's learning and development from birth to age 5
FSM	Free school meals	A pupil eligible for a free lunch at school (this does not include pupils eligible for universal infant free school meals)
FSM6	Free school meals ever 6	A pupil who has been eligible for free school meals at any point during any of the last six years
GAG	General annual grant	The annual core funding paid to academies
GLM	General labour market	A dataset of labour market costs published by the Ministry of Housing,

		Communities and Local Government
IDACI	Income deprivation affecting children index	A deprivation dataset, published by the Ministry of Housing, Communities and Local Government
KS2	Key Stage 2	School years 3-6
KS3	Key Stage 3	School years 7-9
KS4	Key Stage 4	School years 10-11
LA	Local authority	Local government body with responsibilities for education
LPA	Low prior attainment	A pupil who did not meet the expected standard in the Early Years Foundation Stage Profile, or in the KS2 tests
LSOA	Lower-Layer Super Output Area	A geographical area containing on average a population of 1,500
MSOA	Middle-Layer Super Output Area	A geographical area containing on average a population of 7,200
NFF	Schools National Funding Formula	The formula we use to allocate school funding, as described in this document
NOR	Number on roll	The number of pupils registered at a school
OS	Ordnance Survey	Great Britain's national mapping agency. It carries out the official surveying of GB, providing the most accurate and up-to-date geographic data

PFI	Private Finance Initiative	A long-term contract between a private party and a government entity where the private sector designs, builds, finances and operates a public asset and related services
PUF	Primary unit of funding	The funding rate, by local authority, paid in the schools block DSG for each primary pupil
RPIX	Retail Prices Index, all items excluding mortgage interest	A measure of inflation often used in PFI contracts
SB	Schools block	The funding for pupils aged 5 to 16 in mainstream schools in England
SBSG 26	Schools Budget Support Grant 2026	A separate grant, paid by the Department for Education in 2026-27 to support schools with their overall costs
SUF	Secondary unit of funding	The funding rate, by local authority, paid in the schools block DSG for each secondary pupil
UPRN	Unique Property Reference Number	The unique identifier for every addressable location in Great Britain

Department for Education

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