



## Schools Forum – Schools Budget 2026/27 Report

### Appendix B – Summary of Authority Proforma Tool (APT) 2026/27

#### Schools Block 2026/27 DSG Allocation

Dedicated Schools Grant funding for the Schools Block in 2026/27 is £143.9m before recoupment (£142.7m after national non-domestic rates (NNDR) recoupment) which is an increase of 2.47% per pupil from 2025/26 (2.36% 2025/26 equivalent):

Schools Block	2025/26	2026/27	Growth	Growth %Age
Growth	142,268,389	143,983,957	1,715,568	1.21%
Pupils	22,156	21,882	-274	-1.23%
Funding per Pupil	6,421	6,580	159	2.47%

A breakdown of Herefordshire's School Block allocation for 2026/27 is as follows:

Funding Factor	Pupil Data Oct 25	Pupil Data Jan 25	Unit of Funding per Pupil PUF / SUF	Schools Block £ m
Total Funding Pupil Led – Primary	12,598		£5,953.32	75.000
Total Funding Pupil Led – Secondary	9,284		£7,211.85	66.955
Premises including Rates & PFI				1.784
Deductions for DfE NNDR billing				(1.306)
Pupil Growth Funding				0.245
<b>Total Schools Block</b>				<b>142.678</b>

#### Authority Proforma Tool

Every year, local authorities are required to detail their Schools Block funding formulae in accordance with the arrangements set out by the Secretary of State for Education. The Department for Education (DfE) has developed the authority proforma tool (APT) to assist local authorities to model and then confirm how they plan to do this for the funding year.

The main purpose of the APT is to model different options for your Schools Block formula and then to act as a proforma, which is submitted to the DfE in January each year. The DfE will review our APT Submission and ensure that the formula has been applied reasonably and in compliance with regulations and the conditions of grant.

The APT is populated with Schools Block data, primarily drawn from the autumn 2025 Schools Census. The APT consists of various factors and each factor will have a factor value attached, the factors that make up the APT are:

#### Pupil Led Factors

- Basic per pupil entitlement – Per pupil value for all pupils
- Deprivation – Measured over 6 IDACI bands and Free School Meals data
- Low Prior Attainment – Pupils not achieving the expected levels in EYFSP or KS2
- English as an Additional Language – Funding attracted if English is not a pupils first language
- Mobility - Pupils starting school at non-standard start dates

#### School Led Factors

- Sparsity – For schools that are remote, or small (based on average year group size)
- Lump Sum – Each school receives a lump sum of the same value
- Split Sites – Where premises are split over more than one premises site
- Rates – Optional for billing authorities to implement the central national non-domestic rates (NNDR) payment process

#### Other

- Exceptional Factors – Exceptional circumstances relate to school premises.
- Minimum Funding Guarantee (MFG) – Local authorities can set an MFG between +0.0% and +0.5% per pupil

The main changes to note for the 2026/27 APT are:

- The Schools Budget Support Grant (SBSG) and the National Insurance Contributions (NICs) grant have been included in the DSG for 2026/27. To ensure schools do not lose funding as a result of this change, additional funding has been added to each school's minimum funding guarantee (MFG) baseline. The amount added reflects the number of pupils included in the school's MFG baseline.
- The MFG threshold can be set between -0.5% and 0%. To use a threshold outside of this range will require a disapplication.
- The requirement to move each mandatory factor 10% closer to the NFF will apply again in 2026/27.

The APT must be submitted back to DfE on or before Thursday 22 January 2026.

#### **Herefordshire's Authority Proforma Tool 2026/27**

The below table shows the factor values and budget calculation for the APT 2026/27:

	Description	Primary amount per pupil	Secondary amount per pupil	Primary Units	Secondary Units	2026/27 Budget
1) Basic per-pupil entitlement	Primary (Years R-6)	£4,034.13		12,598		50,821,965
	Key Stage 3 (Years 7-9)		£5,644.21		5,571	31,441,060
	Key Stage 4 (Years 10-11)		£6,362.89		3,731	23,739,930
2) Deprivation	FSM	£505.00	£505.00	2,351	1,975	2,184,762
	FSM6	£1,210.00	£1,725.00	2,366	2,015	6,339,321
	IDACI Band F	£240.00	£345.00	842	568	398,237
	IDACI Band E	£290.00	£460.00	1,502	1,106	944,371
	IDACI Band D	£455.00	£650.00	601	461	572,915
	IDACI Band C	£500.00	£710.00	3	4	4,515
	IDACI Band B	£530.00	£760.00	11	3	8,337
	IDACI Band A	£700.00	£970.00	2	4	5,406
3) English as an Additional Language (EAL)	£610.00	£1,630.00	994	186		909,940
4) Mobility	£985.00	£1,415.00	172	0		169,926
5) Low prior attainment	£1,200.00	£1,825.00	3,578	1,941		7,836,142
6) Lump Sum		£152,700.00	93			14,201,100
7) Sparsity factor		£58,600.00	39			2,298,878
8) Fringe Payments		n/a	0			0
9) Split Sites		£82,700 (Basic and Distance)	1			82,700
10) Rates		£1,305,765.00	1			1,305,765
11) PFI funding		£378,409.00	1			378,409
12) Exceptional circumstances (can only be used with prior agreement of DfE)		£17,000.00	1			17,000
<b>Total Schools Block before MPPL and MFG Adjustment</b>						<b>143,660,677</b>
13) Additional funding to meet minimum per pupil funding level						245,782
14) Minimum Funding Guarantee						74,042
26-27 NFF NNDR allocation, excluding prior year adjustments						1,305,765
<b>Total Schools Block 2026/27 after NNDR Adjustments</b>						<b>142,674,736</b>
<b>DSG Schools Block Allocation 2026/27</b>						<b>142,678,191</b>

In order to balance the APT for 2026/27, an adjustment was made to the Basic Entitlement Factors. The Basic Entitlement Factor was reduced by 0.6% for Primary, KS3 and KS4 in order for the Schools Block to balance. The same method was used and approved for 2025/26 APT.

The APT does give you the option to model various scenarios to help balance your Local Authorities School Block. The Basic Entitlement Factor is a fair way to balance the APT as the reduction on this factor applies to all schools and pupils.

The growth on the Basic Entitlement Factor is 3% compared to 2025/26.

A summary of the Basic Entitlement Factors for 2025/26 and 2026/27 are noted in the below table:

Factor	25-26 APT	26-27 NFF Factor Values Published by DFE	HCC Factor Value for 2026/27 APT	Less Grant Uplift	Increase from 2025/26	Growth on 25/26 Values
Primary	£3,790.90	£4,064.00	£4,039.21	£3,906.21	£115.31	3.0%
KS3	£5,342.27	£5,686.00	£5,651.32	£5,505.32	£163.05	3.1%
KS4	£6,022.91	£6,410.00	£6,370.90	£6,205.90	£182.99	3.0%

### Authority Proforma Tool 2026/27 Updates:

- The council will continue to participate in the DfE's scheme for business rates payments to be paid centrally by the DfE.
- Minimum Funding Guarantee (MFG) set at 0%, the maximum allowed as per DfE guidance and in line with 2025/26.
- Exceptional premises factor – an additional allowance for the lease of additional space to £17,000 to meet rent costs for Eastnor Primary School subject to DfE approval, which has recently been confirmed.
- PFI factor – increased to £378,409 to comply with PFI contract which uses the RPI(X) (annual increase specified by the DfE).
- No growth funding included for 2026/27

### De-Delegations and Education Management Functions

- De-delegations and the Education Management Function inflation has been applied at 2.47%, in line with the Schools Block growth.
- See below for a breakdown of each service and the APT Calculation basis and rates for 2026/27:

De-delegations	APT calculation basis	2026/27		
		Rate £	Pupil Number	Total Amount £
Access budgeting software - computer license	Total number of schools	452.07	51	23,056
Free school meals eligibility checking	Primary pupil number	1.4	7,147	9,970
	Secondary pupil number	1.06	3,334	3,532
<b>Total FSM eligibility checking</b>				<b>13,502</b>
English additional language service - Support for underperforming ethnic minority groups and bilingual learners to provide EAL services for initial assessments, observations and advisory/monitoring visits	Combined primary & secondary pupil number	1.25	10,481	13,082
	Ever6 free school meals pupil number	7.41	2,057	15,232
	English additional language pupil number	38.47	694	26,693
<b>Total english additional language service</b>				<b>55,008</b>
Trade union facilities agreement	Primary pupil number (secondary use SLA service)	2.83	7,147	20,240
School improvement service	Combined primary & secondary pupil number	6.41	10,481	67,170
Contingencies	Combined primary & secondary pupil number	1.07	10,481	11,213
Behaviour support service	Primary pupil number	4.35	7,147	31,110
<b>Total De-delegations</b>				<b>221,299</b>
Education Management Functions	Combined primary & secondary pupil number	13.36	10,481	140,057
<b>Total Education Management Functions</b>				<b>140,057</b>

## Approval of Schools Budgets

- The APT will be approved at Schools Forum and Cabinet. Once this sign off has been received then Herefordshire can submit their APT to the DfE, before 22 January 2026. If the Cabinet budget meeting has not gone ahead by this date, then minutes can follow later.
- Once DfE are happy we are fully compliant on our APT we will receive notification.
- Confirmation of school budget shares to mainstream maintained schools will be confirmed by the 28 February 2026.