2025/26 High Needs Funding Block Monitoring as at 31st March 2026

	BUDGET			ACTUAL		Notes
	Approved Budget	Budget Movement	Current Budget	Full Year Actual	Full Year Variance to Current Budget Under(-) Over (+)	
Expenditure	£	£	£	£	£	
Mainstream Schools & Academies						
Core Uplift Funding	448,216	0	448,216	562,508	114,292	
Additional Support Uplift Funding	457,390	0	457,390	1,366,612	909,221	
Top-up Funding	38,090,537	0	38,090,537	48,609,100	10,518,563	1
SERF Place Funding	1,538,758	0	1,538,758	1,812,385	273,628	
Additional HNB Funding	0	0	0	534,237	534,237	
Back Dated HNB Funding	0	0	0	13,252,280	13,252,280	
	40,534,901	**0**	**40,534,901**	**66,137,122**	**25,602,221**	
Special Schools & Academy Special						
Place Funding	34,981,667	0	34,981,667	34,007,500	-974,167	
Additional Place Funding	1,452,500	0	1,452,500	2,417,500	965,000	
Top-up Funding	40,185,068	0	40,185,068	42,625,108	2,440,040	
School Specific Funding	14,797,373	0	14,797,373	15,222,518	425,145	2
Additional HNB Funding	0	0	0	194,532	194,532	
Back Dated HNB Funding	0	0	0	33,758	33,758	
HNB Legacy Supplementary Grant	3,200,833	0	3,200,833	3,200,833	0	
	94,617,441	**0**	**94,617,441**	**97,701,749**	**3,084,309**	
Alternative Provision/Pupil Referral Unit's						
Place Funding	7,115,833	0	7,115,833	5,920,000	-1,195,833	
Additional Place Funding	275,833	0	275,833	712,667	436,833	
Top-up Funding	6,536,251	0	6,536,251	7,426,414	890,163	3
Additional HNB Funding	0	0	0	111,003	111,003	
Back Dated HNB Funding	0	0	0	328,949	328,949	
HNB Legacy Supplementary Grant	504,849	0	504,849	504,849	0	
	14,432,767	**0**	**14,432,767**	**15,003,882**	**571,115**	
Further Education/Colleges - Post 16						
Top-up Funding	5,801,448	0	5,801,448	9,114,133	3,312,685	4
	5,801,448	**0**	**5,801,448**	**9,114,133**	**3,312,685**	
Early Years						
Additional HNB Funding	0	0	0	96,290	96,290	
Early Years Top Up Funding	500,000	0	500,000	952,487	452,487	
Early Years Back Dated HNB Funding	0		0	537,976	537,976	
	500,000	**0**	**500,000**	**1,586,753**	**1,086,753**	

	BUDGET			ACTUAL		Notes
	Approved Budget	Budget Movement	Current Budget	Full Year Actual	Full Year Variance to Current Budget Under(-) Over (+)	
Expenditure	£	£	£	£	£	
Central Commissioned Services						
PFI - Special, Nursery	1,593,541	0	1,593,541	1,594,138	597	
Commissioned Alternative Provision services	1,650,000	0	1,650,000	2,276,048	626,048	
Hospital Provision	1,166,800	0	1,166,800	1,056,434	-110,366	
Independent - Post 16/College Provision	4,750,000	0	4,750,000	5,394,189	644,189	
Independent - INMSS Pre 16 Provision				67,778,070		
Independent - Alternative Provision (EOTAS)	34,500,000	0	34,500,000	8,641,849	42,483,704	5
Independent - Direct Payments / Personal Budgets				563,785		
Out County - Top Up Funding Payments	3,500,000	0	3,500,000	4,675,315	1,175,315	
Inclusion Engagement Support Team	750,000	0	750,000	706,712	-43,288	
Specialist Teaching Service	4,350,000	0	4,350,000	4,291,271	-58,729	
Inclusion Service Specialised Equipment	700,000	0	700,000	266,776	-433,224	
Overheads	1,504,032	0	1,504,032	1,504,032	0	
Independent Hospital Provision	0	0	0	0	0	
Education in Residential Homes	0	0	0	280,782	280,782	
	54,464,373	**0**	**54,464,373**	**99,029,403**	**44,565,030**	
Other						
Exclusions	-1,500,000	0	-1,500,000	-1,624,159	-124,159	
	-1,500,000	**0**	**-1,500,000**	**-1,624,159**	**-124,159**	
Total Expenditure	**208,850,930**	**0**	**208,850,930**	**286,948,883**	**78,097,953**	

Income						
DSG						
Provisional High Needs Block Funding as at Decembe	219,910,930	0	219,910,930	219,214,930	-696,000	
DfE High Needs Place Change Adjustments	-636,000	0	-636,000	-474,168	161,832	
DfE High Needs deduction for direct funding of places	-10,424,000	0	-10,424,000	-12,704,832	-2,280,832	6
	208,850,930	**0**	**208,850,930**	**206,035,930**	**-2,815,000**	
Total Income	**208,850,930**	**0**	**208,850,930**	**206,035,930**	**-2,815,000**	
	0	**0**	**0**	**80,912,953**	**80,912,953**	

	BUDGET			ACTUAL		Notes
	Approved Budget	Budget Movement	Current Budget	Full Year Actual	Full Year Variance to Current Budget Under(-) Over (+)	
Expenditure	£	£	£	£	£	

2025/26 High Needs Funding Block Monitoring as at 31st March 2026

Note	Reasons for significant variances
1-4	Mainstream Schools, Special Schools, Alternative Provision & Further Education - Post 16 - There has been a significant increase in demand for EHCPs (Educational Healthcare Plans) and changes in bandings over recent years. This keeps continuing to increase in 2025/26 and is one of the main reasons why there are significant overspends within mainstream, special, alternative provision and post 16 provision. - Back dated EHCPs to April 2024 that were not in line with the 20 week deadline have been paid out of High Needs and is another factor for significant increases in expenditure in 2025/26. - Additional place funding for alternative provision is forecast in 2025/26. Additional place funding can be paid to settings depending on their intervention cap and when their total number on roll is above their commissioned places. Around 90% of settings are forecast to receive additional place funding in 2025/26 due to exceeding their commissioned numbers and after taking into account the intervention cap adjustment.
5	Commissioned Services - Independant expenditure - c£43.1m overall overspend is forecast in 2025/26. This is mainly due to a significant increase in the number of payments for pupils accessing independant pre 16 provision, mainly in independent & non maintained special schools. The areas with the highest number of pupils are the North and South areas, Lancaster and Preston in particular.
6	DSG This mainly relates to x3 academy conversions, x1 special school and x2 PRUs, which converted 1st September 2025. The place funding for these 3 schools will be funded directly by the DfE upon conversion. This reduction in funding can be offset by some of the savings within Special Schools and Alternative Provision.