

Meeting date: 28 September 2022
Report to: Forum Finance Group
Subject/report title: The Notional SEN (Special Educational Needs) Budget 2023-24
Report from: Director of Children's Services and Skills
Report author: Steve Fenton Head of Commissioning for Learning
Schools affected: All Primary | All Secondary
Type of Report For Forum to express view to the Local authority
Forum Voting Whole of Forum
Public/private report: Public



1. Purpose of Report

1.1 To inform Solihull Schools Forum of new DfE (Department for Education) guidance relating to the notional SEN budget, and to seek views on the construction of a revised methodology for Solihull from 1 April 2023.

2. Decision(s) recommended

- 2.1 That Solihull implements the new guidance from 1 April 2023 by following the DfE suggested models.
- 2.2 Modelling of a revised notional SEN budget is developed on the basis described in paragraph 5.10.
- 2.3 Because of the revised notional SEN budget, a revised approach to exceptional high needs funding is developed on the basis described in paragraph 6.15 to 6.17.
- 2.4 To avoid short-term disruption of funding for schools that currently receive exceptional high needs funding, a protection factor is developed as described in paragraph 6.18.

3. Matters for Consideration

- 3.1 On 19 July, the government published new operational guidance on the calculation of the notional SEN budget. This guidance builds on the thinking in the March 2022 SEND and alternative provision green paper.
- 3.2 Mainstream maintained schools and academies (“schools”) are notified each year of a clearly identified but notional budget, within their overall budget allocation, towards the costs of fulfilling their duty to use their ‘best endeavours’ to secure special educational provision for their pupils with SEN. Using funds from the schools block of the dedicated schools grant (DSG), local authorities are responsible for calculating the amount of this notional budget using their local mainstream schools funding formula factors.

- 3.3 This calculation is shown in both the ESFA (Education and Skills Funding Agency) APT (Authority Proforma Tool) tool that we publish to schools, and the local school budget workbook.
- 3.4 The notional SEN budget is not a budget that is separate from a school's overall budget. It is an identified amount within a maintained school's delegated budget share or an academy's general annual grant. It is intended as a guide for a school's spending decisions, and is neither a target nor a constraint on a school's duty to use its 'best endeavours' to secure special provision for its pupils with SEN.
- 3.5 In discharging that responsibility, amongst other expectations set out in the SEND Code of Practice, mainstream schools are expected to:
- (a) meet the costs of special educational provision for pupils identified as on SEN Support in accordance with the SEND Code of Practice; and
 - (b) contribute towards the costs of special educational provision for pupils with high needs (most of whom have education, health, and care (EHC) plans), up to the high needs cost threshold set by the regulations (currently £6,000 per pupil per annum). This cost threshold is calculated by reference to the additional costs of provision, above the costs of the basic provision for all pupils in the school. High needs top-up funding is provided above this threshold on a per-pupil basis by the local authority that commissions or agrees the placement.
- 3.6 It is important to note that the notional SEN budget is not intended to provide £6,000 for every pupil with SEN, as most such pupils' support will cost less than that. Nor is the notional SEN budget intended to provide a specific amount per pupil for those with lower additional support costs, even though the local authority may make reasonable assumptions about what those costs might be for the purpose of ensuring that their schools' notional SEN budget calculation is realistic.
- 3.7 Further, where there is a significant mismatch between the notional SEN budget and actual costs of SEN support, the local authority can provide targeted funding from its high needs budget to schools in such exceptional circumstances. This funding supplements the school's notional SEN budget as calculated under the local funding formula. For this reason, the calculation of the notional SEN budget does matter to schools, because it is currently used in Solihull as a measure of a schools' entitlement to additional targeted funding.
- 3.8 The guidance provides 2 illustrative examples (1 primary and 1 secondary) "to assist local authorities in reviewing their approach to the calculation".
- 3.9 In the examples:
- (a) schools have proportions of pupils on SEN Support and with high needs that are 12% and 4% respectively, so of the total notional budget, this is 75% school support and 25% EHCP (Education, Health, and Care Plan). The guidance says these assumptions are for illustrative purposes, based on percentages close to the national average.
 - (b) that the costs of special educational provision for a pupil on SEN Support are, on average, £3,000 per annum, and the costs of supporting a pupil with high needs is £6,000 per annum. Additional high needs top-up funding should be

made available to the school for costs that exceed the £6,000 per pupil high needs threshold; such costs should not, therefore, be factored into decisions on the notional SEN budget.

- 3.10 The guidance states that the examples are illustrative only – the government do not expect local authorities to use these exact calculations. In developing these illustrative examples, the government say they have considered what level of notional SEN budget would be appropriate (given the profile of need and cost assumptions as above) and have based the proportionate contribution of the various formula factors broadly on existing local authority practice. The government suggest that in setting their own notional SEN budget, local authorities should consider the specific profile of need across schools in their local area.

4. Current approach in Solihull – Notional SEN budget calculation

- 4.1 The current approach taken in Solihull is different to the approach suggested in the new guidance.
- 4.2 The guidance calculates a notional SEND budget is calculated that covers both EHCP and school support pupils. It also uses different percentages and different formula factors than in the Solihull method.
- 4.3 The Solihull approach calculates a notional SEN budget that is defined as for EHCP pupils only, however I do also calculate a notional school support budget, so it is possible to make a direct comparison to the guidance examples.
- 4.4 Solihull chose this method consciously – the proportions used in the current notional calculation faithfully track the original funds that were delegated to schools when EHCP funding was first calculated, so in that sense it is an “honest” calculation. It is also intended to clearly link to the mechanism for exceptional SEN costs for EHCP pupils. In Solihull it was agreed that school support numbers could not be used for any funding mechanism, as schools are solely responsible for determining which pupils are recorded as such, so any funding based on this would create perverse incentives for schools. This was consistent with DfE guidance on constructing funding mechanisms at that time and is also consistent with the new guidance.
- 4.5 A comparison of the Solihull approach and the example used in the guidance is shown in Appendix B.
- 4.6 Of the total notional budget, the guidance uses a 25%/75% split EHCP/School support (national average data). From January census. I have calculated that the average actual EHCP / School support ratio is 11%/89%. A full analysis from January 2021 census is shown in Appendix C.
- 4.7 The Solihull calculation equates to a 50%/50% split for AWPU (Age Weighted Pupil Unit), and a 33%/67% split on other factors, with 44%/56% low prior attainment, and 67%/33% lump sum.
- 4.8 The DfE notional total will be significantly less than the Solihull calculation. It is not clear why the DfE exclude all free school meal eligibility funding but include Ever6 measure. I think they might have averaged data from local authority returns.
- 4.9 So, although Solihull describes the notional SEN budget differently to the guidance, in

practice it is broadly similar – components for EHCP and school support and using a similar range of NFF factors. However, the percentages used for both the proportion of NFF factors, and the EHCP/school support are different.

5. Discussion of approach to notional SEN budget for 2023-24.

5.1 The guidance states that:

- (a) their two examples are only illustrative,
- (b) that LAs (Local Authority) should consider the range of EHCP/school support pupils and averages in their local schools.
- (c) that local authorities should consider what are the local average costs of additional special provision for pupils on SEN Support.

5.2 The green paper and NFF consultation set out the government's intention to establish a national single notional SEN budget, so this guidance is an intermediate step. The government have given clear examples of a notional SEN budget, using national averages of data, but do not yet feel able to say that this is what the national method might look like.

5.3 A national notional budget is a logical outcome of applying a national funding formula. Each school, nationally, will vary from this according to their local circumstances, variation being to the national average and a national funding formula.

5.4 There is a case that the current local notional budget overstates the amount of school EHCP funding, as there is a large gap between the notional budget and actual school spend (actual defined as the number of pupils with a first £6,000 requirement).

5.5 So in terms of choices, we could say our local data points us to our current method, and we leave it at that, and wait for the government to further refine a national methodology. Alternatively, we take the 2 illustrative examples and construct our notional budget around the national data in the expectation that whilst the government will refine a national calculation, it would be more like these examples than the Solihull current approach.

5.6 I don't think there is much value in "reviewing the range...and averages in local schools." As Solihull, and most local authorities will be at, or close to the NFF (because of the required convergence criteria) then using the national data in the examples seems a sensible approach.

5.7 I can see that this issue would involve considering a school support/EHCP split of the total notional budget of 75/25 (national) or 89/11 (local).

5.8 I don't think there is value in trying to calculate the local average costs of additional special provision for pupils on SEN support. This is for two reasons:

- (a) I do not think it is possible in the time available – I think it would involve provision costing for a significant sample of pupils across a large sample of schools.
- (b) The cost ranges from £0.00 to £5,999.99 (or greater than £6,000 if pupil is under review for an EHCP). So just taking £3,000 seems a reasonable

approach. But more importantly, Solihull will not introduce exceptional funding criteria based on the numbers of pupils a school has determined to be school support. As the guidance states, “simply relying on how schools identify their pupils with SEN could lead to perverse incentives.”

- 5.9 On balance I think there is merit in rebuilding the notional SEN budget to incorporate:
- 5.10 A school support/EHCP split of the total notional budget of 75/25 (national).
- (a) Use the range of NFF factors described in the guidance.
 - (b) Include an additional factor – additional funding some schools receive to meet the minimum per pupil level. This is funding schools receive that is purposively intended to raise the overall level of funding of schools with low additional pupil need characteristics towards the level of funding received by schools that have higher proportions of pupils with additional needs. I fully expect the government would reflect this as they refine their own thinking on developing a national approach.
 - (c) Use the percentages of the factors above used in the guidance examples as we have no better basis.
 - (d) To amend the current presentation to say (as in the guidance examples) – the funding your school receives would support x pupils with an EHCP and y pupils on school support (at an average of £3,000). I think schools would find this useful.

6. Exceptional High Needs funding – current approach

- 6.1 The current approach operates as follows:
- 6.2 Identify the school notional SEN budget for EHCPs
- 6.3 Identify the commitment of schools to fund the £6,000 (from the top-up workbooks) on a termly basis, which is the total amount a school must contribute.
- 6.4 Identify the % of pupils (excluding ARPS) with an EHCP
- 6.5 Calculate protection 1 – where school funding commitment is > notional SEN budget – pay that difference to the school (so that no school can claim they do not have sufficient notional budget to meet legal obligation).
- 6.6 Calculate protection 2 – where a school has >1.5% more EHCP pupils than the sector average, top-up that school so that they have 40% of their notional budget. This is constructed to meet the issue schools face that if they have large numbers of EHCP pupils, it “drains” money from the notional budget for school support pupils. In the language of the guidance – where a school has large numbers of EHCP pupils – they contribute the extra £3,000 from their school support notional budget (£3,000 to the £6,000) – and if this is significantly more than other schools – it impacts on ability to support those pupils, relative to other schools.
- 6.7 Calculate protection 3 – where a school has >1.5% more EHCP pupils than the sector average AND an ARP, provide additional 50% of notional SENCO cost (notional in that it is a notional element of the AWPU).

- 6.8 There is no consideration of the numbers or costs of pupils on school support.
- 6.9 For 2022-23 this protection funding, paid from the High Needs Block is £245,000 and applies to 1 secondary and 14 primary schools. Note the funding can be volatile – pupils school drop in and out as numbers of EHCP pupils change. Expressed simply, the main protection (protection 2) kicks in £6,000 for each pupil with an EHCP above the threshold.
- 6.10 Exceptional High Needs funding – review approach**
- 6.11 Changing the notional calculation would require review of the protection funding. In simple terms, if the notional SEN budget increases or decreases, then the numbers of schools qualifying under existing thresholds could change significantly, as would the amounts of protection.
- 6.12 The guidance states “a significant mismatch between the notional SEN budget and actual costs of SEN support may be because the school has a disproportionate number of pupils with SEN in relation to its size, phase, and characteristics, or has pupils with needs of a particular kind that are not captured by the formula factors used. In other cases, a significant mismatch may be because a school’s small size creates diseconomies of scale in making provision for pupils with SEN. The local authority can provide targeted funding from its high needs budget to schools in such exceptional circumstances.
- 6.13 This suggests to me a greater emphasis on the absolute level of EHCP required £6,000 contributions.
- 6.14 I can see that in a perfect world, both non-EHCP and EHCP pupils would be considered, “*you have 2 more EHCP pupils than the notional SEN budget, but 4 fewer school support pupils, therefore, overall, you have sufficient funding*”, for example. But I still cannot see how school support numbers can be considered for additional funding when it is determined by schools themselves. I am certain that to do so would drive significant increases in the numbers of pupils on school support.
- 6.15 Should the recommendation be that we move towards the guidance examples, then I would model a suitable scenario(s) for an amended exceptional funding formula. I have undertaken some initial modelling (but not in a form ready to share with schools) and as the guidance examples produce a smaller notional budget than the current Solihull approach, this would mean more of a focus on meeting notional EHCP shortfall to actual school required £6,000s than a percentage of unspent notional budget.
- 6.16 I would be keen to retain an enhancement for SENCO funding for schools with high EHCP and an ARP.
- 6.17 Overall, subject to outcomes of the DBV (Delivering Better Value) process, I would need to set the approach to deliver broadly the same overall level of funding from the HNB (High Needs Block) as the current approach, e.g. using appropriate qualifying thresholds.
- 6.18 I would also suggest we say from the outset, that schools that currently receive funding would be protected (e.g. by parallel running the old and new method) from significant changes (e.g. £3,000 or £6,000 difference), because of redefining the

notional budget calculation. Any protection could fall away as numbers of pupils with an EHCP change at a school.

7. Implications and Considerations

7.1 Impact on schools:

7.1.1 Changes to the calculation of the notional budget only impacts on schools to the extent it is used as a reference point for exceptional high needs protection funding, which is the case in Solihull.

7.1.2 However, the government also believes a credible notional budget is helpful to schools in their considerations of meeting statutory obligations.

7.2 Implications for children and young people, vulnerable groups, and particular communities:

7.2.1 Levels of funding, in particular protection for schools with high levels of EHCP, and in promoting inclusive practice is important in meeting the needs of pupils with additional needs.

7.3 Consultation and Scrutiny:

7.3.1 This paper was considered by the Finance Group at their meeting of 13 September 2022, and by EdSEND at their meeting of 28 September 2022. They both endorsed the approach that a) officers should model the DfE provided primary and secondary examples, and b) consider mechanisms to minimise turbulence for schools that receive exceptional high needs funding, c) report back on this modelling at their next meetings.

7.4 Financial implications:

7.4.1 The cost to the HNB and the exceptional high needs funding for schools will be modelled to be broadly commensurate to current levels. Future changes may be made subject to outcomes of the DBV process, and further DfE guidance.

7.5 Legal implications:

7.5.1 There is a legal obligation for local authorities to follow this operational guidance and review with schools the notional SEN budget approach, and consequently the high needs protection arrangements.

7.6 Risk implications:

7.6.1 No specific risk analysis has been carried out.

7.7 Equality implications:

7.7.1 The notional budget is intended to help school managers and governors meet their equality obligations.

8. List of appendices referred to

Appendix A Guidance: The notional SEN budget for mainstream schools: operational guidance, Published 19 July 2022, [The notional SEN budget for mainstream schools: operational guidance - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/the-notional-sen-budget-for-mainstream-schools-operational-guidance)

8.1 Appendix B: Notional SEN Budget - Guidance to Solihull comparison

8.2 Appendix C: Special Educational Needs less ARP/ARC pupil numbers at Jan count 2022

9. Background papers used to compile this report

9.1 None

10. List of other relevant documents

10.1 None

Guidance: The notional SEN budget for mainstream schools: operational guidance

Published 19 July 2022

[The notional SEN budget for mainstream schools: operational guidance - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/the-notional-sen-budget-for-mainstream-schools-operational-guidance)

1. Introduction

1. This guidance is primarily for local authorities, to help them comply with the requirement to identify for each mainstream school in their area a notional amount to guide schools in their spending to meet the costs of additional support for the school's pupils with special educational needs (SEN). Although this is an indicative amount, it is important that it is sufficient for the reasonable additional costs that may be incurred by schools. The guidance will also help schools understand how the amount has been calculated and when it might be appropriate to seek additional resources.

2. The [Children and Families Act 2014](#) secures the general presumption in law that children and young people with SEN should be educated in mainstream education settings. The [SEND and alternative provision green paper](#), published in March 2022, confirms that meeting SEN should remain a core part of mainstream schools' role in future, and makes proposals on how schools and their teachers will be supported in that role. The green paper also points to changes to the notional SEN budget in future: this guidance is based on the existing roles and responsibilities of local authorities and schools.

3. [The SEND Code of Practice](#), which is statutory guidance to which schools must have regard, sets out more information on mainstream schools' current legal duties in relation to their pupils with SEN. Those duties include that schools must use their best endeavours to secure that the special educational provision called for by a pupil's special educational needs is made.

2. The notional SEN budget

4. Mainstream maintained schools and academies ("schools") are notified each year of a clearly identified but notional budget, within their overall budget allocation, towards the costs of fulfilling their duty to use their 'best endeavours' to secure that special educational provision for their pupils with SEN. Using funds from the schools block of the dedicated schools grant (DSG), local authorities are responsible for calculating the amount of this notional budget using their local mainstream schools funding formula factors.

5. The requirement to identify this budget for their schools is set out in regulation 11(3) of the [School and Early Years Finance \(England\) Regulations 2022](#) (which is similar to the equivalent regulation for previous years and which we intend will be included in the regulations for 2023 to 2024). That regulation says that "the local authority must identify within each budget share an amount calculated by reference to the requirements, factors and criteria specified in Part 3 [that is, the various elements of the local schools funding formula] which are relevant to pupils with special educational needs; such amount must be calculated using a threshold sum of £6,000 per pupil below which the school will be expected to meet the additional costs of pupils with special educational needs from its [annual] budget share".

6. The notional SEN budget is not a budget that is separate from a school's overall budget. It is an identified amount within a maintained school's delegated budget share or an academy's general annual grant. It is intended as a guide for a school's spending decisions, and is neither a target nor a constraint on a school's duty to use its 'best endeavours' to secure special provision for its pupils with SEN.

7. In discharging that responsibility, amongst other expectations set out in the SEND Code of Practice, mainstream schools are expected to:

- meet the costs of special educational provision for pupils identified as on SEN Support in accordance with the SEND Code of Practice; and
- contribute towards the costs of special educational provision for pupils with high needs (most of whom have education, health, and care (EHC) plans), up to the high needs cost threshold set by the regulations (currently £6,000 per pupil per annum). This cost threshold is calculated by reference to the additional costs of provision, above the costs of the basic provision for all pupils in the school. High needs top-up funding is provided above this threshold on a per-pupil basis by the local authority that commissions or agrees the placement.

8. It is important to note that the notional SEN budget is not intended to provide £6,000 for every pupil with SEN, as most such pupils' support will cost less than that. Nor is the notional SEN budget intended to provide a specific amount per pupil for those with lower additional support costs, even though the local authority may make reasonable assumptions about what those costs might be for the purpose of ensuring that their schools' notional SEN budget calculation is realistic.

9. In making assumptions about costs, it is important that local authorities are transparent in their assessment of what provision their mainstream schools should make as part of the local offer of provision for children with SEN and those who are disabled (SEND). They should identify the resources necessary for schools to deliver both an inclusive environment for their pupils with SEND and any more specialist support that is needed. Local authorities must set out in their SEND Local Offer information about the arrangements the authority has for funding children and young people with SEN, including any agreements about how schools will use any budget that has been delegated to them by the local authority. This statement is relevant to decisions that the local authority makes as to whether it is necessary to issue an EHC plan.

10. All schools are expected to make reasonable adjustments for pupils with disabilities, in accordance with their duties under the Equality Act 2010, whether or not they have SEN. Where a reasonable adjustment is special educational provision, the revenue cost of that adjustment may be met from the school's SEN budget.

11. Schools have a duty to designate a teacher to be the SEN co-ordinator (SENCo). We would expect the SENCo to be aware of their school's notional SEN budget and to be actively engaged with the senior leadership of the school in deciding what to spend on SEN support and provision.

3. Calculating the notional SEN budget

12. As the next step in the movement towards a direct schools national funding formula (NFF), in 2023 to 2024 local authorities will only be allowed to use NFF factors in their local funding formulae and must use all NFF factors, except any locally determined premises factors. Local authorities will also be required to move their local formulae factors 10% closer to the NFF values, compared to where they were in 2022 to 2023, unless they are already mirroring the NFF. This may mean that local authorities need to review how their schools' notional SEN budgets are calculated. There is currently no national approach to the calculation of schools' notional budget for pupils with SEN through the NFF. Local authorities, working with their schools, should therefore continue to use the local formula factor values in accordance with the regulations.

13. Most local authorities calculate their schools' notional SEN budget using a combination of funding from the basic entitlement factor^{[footnote 11](#)}, the deprivation factors, and the low prior attainment factors in the local funding formula. Depending on how the local formula is constructed and the overall weighting of the different formula factors, we would expect the calculation of the notional SEN budget to include:

- a small part of the basic entitlement funding;
- a larger part of deprivation funding, reflecting the higher prevalence of lower-level SEN amongst disadvantaged pupils, and
- the majority or whole of the low prior attainment factor funding, as this is the best proxy we currently have for pupils with low-cost, high-incidence SEN

14. Other elements of the funding formula may also be used – for example to reflect the prevalence of SEN amongst particular groups of pupils such as those who frequently move between schools, as captured by the mobility factor. A proportion of the lump sum could reflect any fixed costs of making SEN provision that would apply to all local schools or diseconomies of scale relevant to small schools. In local authorities with a large number of schools that receive a significant element of their funding through the minimum funding guarantee (MFG) element of the local formula, it may be appropriate to include a proportion of this funding in the notional SEN budget calculation. This element should be kept under regular review, however, as this element of funding usually reduces over time, but could increase in some areas as local authorities move their local formula closer to the national funding formula.

15. Local authorities should decide, following discussions and consultation with schools, including in the local schools forum, how big the notional SEN budget should be. Nevertheless, comparisons with other local authorities' calculations may be helpful. Local formulae data for 2022 to 2023 can be found at: [Schools block funding formulae 2022 to 2023: analysis of local authorities' schools block funding formulae](#).

4. Targeted funding to supplement the notional SEN budget

16. A formulaic calculation of schools' notional SEN budgets, based on indicators of need used in the formula, is unlikely to be a precise match for the costs of support provided by teachers and other professionals for the pupils they identify as having SEN.

17. Any significant mismatch may be an indication that a school's approach to identifying pupils' SEN differs markedly from other schools' practice. In some schools pupils not identified as having SEN would be so identified elsewhere. Other schools would too readily identify pupils as having SEN when their needs should be met within the normal teaching and learning environment [\[footnote 2\]](#).

18. In some cases, however, a significant mismatch between the notional SEN budget and actual costs of SEN support may be because the school has a disproportionate number of pupils with SEN in relation to its size, phase, and characteristics, or has pupils with needs of a particular kind that are not captured by the formula factors used. In other cases, a significant mismatch may be because a school's small size creates diseconomies of scale in making provision for pupils with SEN. The local authority can provide targeted funding from its high needs budget to schools in such exceptional circumstances. This funding would supplement the school's notional SEN budget as calculated under the local funding formula.

19. Local authorities should carefully consider the criteria for allocating such supplementary targeted funding; simply relying on how schools identify their pupils with SEN could lead to perverse incentives. With appropriate criteria in place, however, such funding could be particularly helpful. For example, it might enable a local school to meet the needs of more children with more complex needs instead of them being referred to a more distant special school.

5. Illustrative examples

20. In figures 1 and 2 below we have provided two examples to assist local authorities in reviewing their approach to the calculation of their schools' notional SEN budget. They are examples that show

the calculation of the budget for a primary school of 300 pupils and a secondary school of 1,000 pupils. In these examples we have assumed:

- that the schools have proportions of pupils on SEN Support and with high needs that are 12% and 4% respectively. These assumptions are, for illustrative purposes, based on percentages close to the national average. In practice, local authorities should consider the range of percentages in their local schools, as well as the averages across all local schools, in developing their approach, to ensure that schools are given assurance through the notional SEN budget that they are receiving sufficient funding for their pupils with SEN;
- that the costs of special educational provision for a pupil on SEN Support are, on average, £3,000 per annum, and the costs of supporting a pupil with high needs is £6,000 per annum. In practice, local authorities should consider what are the local average costs of additional special provision for pupils on SEN Support. As noted above, additional high needs top-up funding should be made available to the school for costs that exceed the £6,000 per pupil high needs threshold; such costs should not, therefore, be factored into decisions on the notional SEN budget.

Factor	Pupil numbers	Unit value (£)	Total (£)	Of which notional SEN budget contribution %	Of which notional SEN budget contribution £
Basic entitlement	300	3,394	1,018,200	3.6	36,655
Low prior attainment	86	1,155	99,330	94.0	93,370
FSM6 (Free School Meals Ever 6)	70	705	49,350	45.0	22,208
IDACI	133	382	50,806	45.0	22,863
<p>this is a summary of what would in practice be a more complex calculation broken down in to different IDACI (Income Deprivation Affecting Children Index) bands with different pupil number and unit values.</p>					
Mobility	1	945	945	18.0	170
Lump sum	N/A	N/A	128,000	3.7	4,736

Factor	Pupil numbers	Unit value (£)	Total (£)	Of which notional SEN budget	Of which notional SEN budget
Factor	Pupil numbers	Unit value (£)	Total (£)	Of which notional SEN budget contribution %	Of which notional SEN budget contribution £
Per-pupil entitlement (key stage 3)	600	4,785	2,871,000	2.3	66,033
Per-pupil entitlement (key stage 4)	400	5,393	2,157,200	2.3	49,616
Low prior attainment	215	1,750	376,250	81.0	304,763
Weighted pupil numbers are used in this summary of what would in practice be a more complex calculation, using low prior attainment in different year groups					
FSM6	272	1,030	280,160	34.0	95,254
IDAC1	434	557	241,738	34.0	82,191
This is a summary of what would in practice be a more complex calculation broken down into different IDAC1 bands with different pupil numbers and unit values					
Mobility	1	1,360	1,360	15.0	204
Lump sum	N/A	N/A	128,000	1.6	1,941

Factor	Pupil numbers	Unit value (£)	Total (£)	Of which notional SEN budget contribution %	Of which notional SEN budget contribution £
School's notional SEN budget					£600,002

21. These examples are illustrative only – we do not expect local authorities to use the exact calculations below. In developing these illustrative examples, we have considered what level of notional SEN budget would be appropriate (given the profile of need and cost assumptions as above) and have based the proportionate contribution of the various formula factors broadly on existing local authority practice. As noted above, in setting their own notional SEN budget, local authorities should consider the specific profile of need across schools in their local area.

22. The examples use 2023 to 2024 NFF factor values, before the application of the area cost adjustment (ACA). The notional SEN budget contribution percentages should be consistently applied across each phase of education.

5.1 Figure 1

Example 1: primary school with 300 pupils

This could pay for 12 pupils with high needs at £6000 totalling £72,000 or 36 pupils on SEN support at £3,000 (average) totalling £108,000.

5.2 Figure 2

Example 2: Secondary school with 1,000 pupils

This could pay for 40 pupils with high needs at £6,000 totalling £240,000 or 120 pupils on SEN support at £3,000 totalling £360,000.

1. Also referred to as the age-weighted pupil unit of funding or AWPU. [↗](#)
2. [Recent research](#) has shown that identification of SEN can vary significantly between schools. [↗](#)