

# **SCHOOL BUDGETS 2026-27**

## **Frequently Asked Questions**

### **My school budget includes funding through the minimum per pupil factor – why is this?**

Funding through the minimum per pupil funding factor is designed to ensure the lowest funded schools attract a faster increase in funding. For 2026-27 the minimum per pupil funding amounts are £5,115 per pupil for primary year groups, £6,388 for Key Stage 3 year groups, and £7,018 for Key Stage 4 year groups. More detail on the calculation of funding through this factor is given in the technical note and page 3 of your budget statement.

### **Why does my budget include funding through the Minimum Funding Guarantee (MFG)?**

The Minimum Funding Guarantee protects schools from excessive year-on-year changes due to changes in their school characteristics. For 2026-27 the MFG has been set at 0% per pupil. This means that schools cannot lose funding on a per pupil basis from 2025-26. The calculation of the Minimum Funding Guarantee is outlined in the technical note and in your school budget statement.

### **Why has my budget been capped?**

In order for the National Funding Formula to be affordable within the Schools Block Dedicated Schools Grant allocation, per pupil gains have been capped at 2.78%. Details of the capping calculation can be found in the technical note and in your school budget statement.

### **Where has the data used in calculating my budget come from?**

In calculating the Formula Budget for mainstream schools, we are required to use a specific dataset provided by the DfE. The dataset is based on the October 2025 school census. The DfE dataset details for your school can be found in the School Budget Pack, on page 4 of your school budget statement.

### **Where is my funding for Rates?**

Schools' National Non-Domestic Rates (NNDR) bills are now paid directly by the DfE, and therefore funding for rates is no longer included in your school budget.

### **Where is my funding for post-16?**

Post-16 allocations for 2026-27 have not yet been issued by DfE therefore the budget information does not include any allocations for post-16 in mainstream schools. The information will be updated once post-16 allocations are issued by DfE.

### **How will the budget be allocated in My Finance?**

Your budget will continue to be allocated to contingency and you will be required to use the BNF Governor Approved Budget Journal in MyFinance to vire your budget across the appropriate budget headings. In order to maintain the necessary control framework, you will be required to download your virement into Excel and submit a version signed by the Headteacher to [financeservices@entrust-ed.co.uk](mailto:financeservices@entrust-ed.co.uk) by 31st May 2026. If your school buys into Entrust School Support Officer (SSO) visits, your SSO will be able to assist you with this process and help you with any queries that you may have.

### **Why is the Devolved Formula Capital Allocation described as provisional?**

The Government have not yet announced the overall allocations or rates for Devolved Formula Capital (DFC) for 2026-27. Provisional DFC allocations have been included in the statements based on the rates for 2025-26. Statements will be updated when the 2026-27 rates and allocations are issued.