



OXFORDSHIRE COUNTY COUNCIL

Guide to Schools Funding and Finance 2021-22 and Onward

(version 3.0 – February 2021)

NOTES:

This document is intended for maintained schools in Oxfordshire only.

This document will be updated as further information becomes available.
Updates in highlighted **italics**

1 Contents

2	Early Years National Funding Formula (EYNFF) and LA Maintained Nursery Schools and Classes.....	3
2.1	3- and 4-year olds	3
2.2	3- and 4-year olds Provider Rates and Calculations	3
2.3	3- and 4-year olds Deprivation Supplement	4
2.4	3- and 4-year olds Special Educational Needs (SEN) Inclusion Fund.....	4
2.5	2-year olds	4
2.6	Early Years Pupil Premium (EYPP)	4
2.7	Eligibility Checking System and Early Years Pupil Premium (EYPP).....	5
2.8	Early Years Formula Funding Allocation Transfers Process (within IBC).....	5
3	Post 16 allocations from the Education Funding Agency (ESFA) for schools with sixth forms.....	5
4	Universal Infant Free School Meals (UIFSM)	6
5	Pupil Premium Grant	6
6	PE and sport premium	6
7	Year 7 Catch-up Premium (Grant) Allocations.....	7
8	Teachers' Pay Grant (TPG) and Teachers' Pension Employer Contribution Grant (TPECG)	7
9	High Needs Funding	7
9.1	High-needs top-up funding.....	7
9.2	Secondary school SEN funding.....	8
9.3	Special Educational Needs (SEN) Units (Resource Bases).....	8
9.4	Special Schools.....	9
10	Redundancy Allocations	9
11	Devolved Capital	9
12	National Copyright Licenses.....	10
13	Permanently Excluded Pupil funding.....	10
14	Pupils who are the responsibility of other local authorities	10
15	What Schools Must Publish Online	11
16	Budget Submission Timetable.....	11
17	School Budget and Inflationary Pressures.....	11
18	Budget Pressures identified by Schools	12
19	Deficit budget planning	13
20	Union Facilities Charge	14
21	Finance Documents.....	14

2 Early Years National Funding Formula (EYNFF) and LA Maintained Nursery Schools and Classes

2.1 3- and 4-year olds

The Early Years National Funding Formula (EYNFF) has been in place since the 2017-18 financial year. This formula relates to both the 15-hour universal entitlement for all 3 and 4-year olds and the additional 15 hours for 3 and 4-year old children of eligible working parents (the 30 hours offer).

There are a number of requirements on how local authorities allocate the 3 and 4-year olds funding to providers for the 2021-22 financial year, similar to the previous financial year. These include the following:

- A minimum amount of funding of 95% to be passed through to providers
- A local universal base rate for all types of provider
- Restrictions on the overall level of supplements (10% cap)
- A mandatory Deprivation supplement
- A special educational needs (SEN) inclusion fund

There is also separate Maintained Nursery Schools Supplementary funding for 2021-22. This is made up of indicative funding for April to August 2021 and conditional funding (subject to Government changes) from September 2021 to March 2022. This relates to 3 and 4-year olds Universal hours only.

2.2 3- and 4-year olds Provider Rates and Calculations

The underlying universal provider base rates for 3 and 4-year olds (excluding the deprivation supplement, SEN inclusion fund and contingency) are as set out below:

Setting	Underlying Provider Rate per hour 2019-20	Underlying Provider Rate per hour 2020-21	Underlying Provider Rate per hour 2021-22
Nursery School	£4.04	£4.12	£4.18
Attached Nursery School	£4.04	£4.12	£4.18
Nursery Class in maintained school	£4.04	£4.12	£4.18
Nursery Class in academy	£4.04	£4.12	£4.18
Private, Voluntary and Independent providers	£4.04	£4.12	£4.18

Basis of calculation

$$\text{Universal entitlement} = \text{Number of pupils} \times 38 \text{ weeks} \times 15 \text{ hours} \times \text{rate per hour}^1$$

Assuming that a pupil attends for the maximum entitled time otherwise this calculation needs to be scaled back accordingly

¹ Alternatively, a school can use a similar calculation for each pupil 38 weeks x number of hours (maximum 15 hours) x rate per hour, then total the individual pupil calculations.

Extended 30 hours = Number of pupils x 38 weeks x 30 hours x rate per hour²

Basis of calculation

Number of pupils x 38 weeks x 15 hours x rate per hour³

Assuming that pupils attend for the maximum entitled time otherwise this calculation needs to be scaled back accordingly.

2.3 3- and 4-year olds Deprivation Supplement

The allocation methodology remains the same as that introduced in 2017-18 and will follow the funding for Early Years Pupil Premium (EYPP) eligible children. The deprivation funding will be paid alongside EYPP at a rate of 47p per hour, rather than an amount being allocated at the start of the financial year. Funding for the EYPP will continue at 53p per hour for 3 and 4-year old children eligible children attending up to 15 hours per week. The combined rate for the EYPP and deprivation supplement will therefore be £1 per hour for each EYPP eligible child.

There is no deprivation allocation for 2-year olds because funding is already targeted at the most disadvantaged 2-year olds.

2.4 3- and 4-year olds Special Educational Needs (SEN) Inclusion Fund

LAs are required to have a SEN Inclusion Fund for all three and four-year olds with SEN who are taking up free entitlements. This is to target funding at children with lower level or emerging SEN. A process is in place to identify these children in the PVI sector and this is continuing for 2020-21. Children in the school sector are identified through the school census (where identified as Category “K” children, excluding children with higher needs). Early Years colleagues will notify nursery schools and schools with nursery classes the amounts of their allocations.

2.5 2-year olds

Funding rates per hour for 2-year olds are as follows:

Setting	Rate per hour 2019-20	Rate per hour 2020-21	Rate per hour 2021-22
All settings	£5.52	£5.60	£5.68

2.6 Early Years Pupil Premium (EYPP)

The Government introduced an Early Years Pupil Premium (EYPP) for 3 and 4-year olds from the start of the financial year 2015-16. The qualification for this is as per the School Pupil Premium, i.e. free school meals. This will be available for children in all Early Years settings, and as with the School Pupil Premium, emphasis will be placed on showing the impact of the use of this funding and it will be included in Ofsted Inspections.

² Alternatively, a school can use a similar calculation for each pupil 38 weeks x number of hours (maximum 15 hours) x rate per hour, then total the individual pupil calculations.

³ Alternatively, a school can use a similar calculation for each pupil 38 weeks x number of hours (maximum 15 hours) x rate per hour, then total the individual pupil calculations.

The funding rate for the EYPP continues at £302.10 per child accessing the full 570 hours. This funding will be allocated directly to providers as an addition to the hourly rate (Base Rate), an enhancement of 53p per hour. EYPP is paid on the universal 15 hours only up to a maximum of 570 hours in the year (an eligible pupil attending for 30 hours per week will only receive EYPP for the universal 15 hours element).

For example, if eligible children are attending their full 15 hours of funded early education a week this would generate funding as follows:

Number of children	Amount each year
1 child	£302.10
2 children	£604.20
829 children, provisional allocation to LA	£250,602

2.7 Eligibility Checking System and Early Years Pupil Premium (EYPP)

This allocation does not apply to 2-year olds as the related funding continues to be targeted at the most disadvantaged 2-year olds.

Further information can be found here:

- <https://www.oxfordshire.gov.uk/cms/content/early-years-pupil-premium>

2.8 Early Years Formula Funding Allocation Transfers Process (within IBC)

The allocation process for maintained nursery schools and schools with nursery classes for 2021-22 will continue as in prior years as follows;

At the start of each (traditional) term 60% of the estimated funding for that term will be credited to the school's SAP during the first month of each term. Following the termly count a balance adjustment to that term's allocation will be made.

3 Post 16 allocations from the Education Funding Agency (ESFA) for schools with sixth forms

There is a national funding formula used by the ESFA to allocate post 16 funding to fund programme costs. The ESFA funding formula incorporates factors including student numbers, student retention, higher cost subjects, disadvantaged students and area costs.

This is supplemented by additional funding for high needs students, bursaries and other financial support awarded to individual students.

Allocations are calculated on academic years and for maintained schools are adjusted to financial year allocations by applying the simply pro-rata calculation of 4/12th of current year funding and 8/12th of next academic year's funding.

Oxfordshire has one maintained secondary school – Carterton Community College.

Further information can be found here:

- [16 to 19 education: funding guidance - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/16-to-19-education-funding-guidance)

4 Universal Infant Free School Meals (UIFSM)

As at the time of publishing, the status of this grant for the 2021/22 academic year has not been confirmed by the DfE.

Introduced in September 2014 all Reception, Year 1 and Year 2 pupils in stated-funded schools have been offered a Free School Meal (FSM). The cost of these meals has been subject to a separate government grant, Universal Infant Free School Meals (UIFSM).

The allocation is paid to the local authority in two instalments; 7/12 is paid in June of the current financial year, and 5/12 is paid in June of the next financial year. The 2020/21 rate per pupil is £2.34.

Further information can be found here:

- 2020-21 allocations and conditions - [Universal infant free school meals \(UIFSM\): 2020 to 2021 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/consultations/universal-infant-free-school-meals-2020-to-2021)

5 Pupil Premium Grant

The pupil premium grant is designed to allow schools to help disadvantaged pupils by improving their progress and the exam results they achieve.

Important Note: From April 2021, pupil premium allocations for mainstream and special schools will be calculated based on the number of eligible pupils recorded by schools in their census in October 2020.

The allocation is paid to the local authority quarterly, in June, September, December and March, however Oxfordshire County Council provides the full allocation to maintained schools at the first payment date. **Note:** this amount can be adjusted in-year as the DfE can adjust allocations at each payment date.

The Pupil Premium rates remain unchanged for the financial year 2021-22.

	2020-21 (£)	2021-22 (£)
Primary Pupil	1,345	1,345
Secondary Pupil	955	955
Looked After Child	2,345	2,345
Children ceased to be looked after because of adoption, special guardianship order etc.	2,345	2,345
Service Child	310	310

Further information can be found here:

- Policy paper - [Pupil premium - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/consultations/pupil-premium-2016)
- Use and accountability - [Pupil premium: effective use and accountability - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/consultations/pupil-premium-effective-use-and-accountability)
- 2020-21 allocations and conditions - [Pupil premium: conditions of grant 2020 to 2021 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/consultations/pupil-premium-conditions-of-grant-2020-to-2021)

6 PE and sport premium

As at the time of publishing, the status of this grant for the 2021/22 academic year has not been confirmed by the DfE.

The premium is to be used to fund additional and sustainable improvements to the provision of PE and sport, for the benefit of primary-aged pupils, in the 2020 to 2021 academic year, to encourage the development of healthy, active lifestyles.

The allocation is paid to the local authority in two installments, one at the end of October (covering September to March), and one at the end of April (covering April to August). Schools with 16 or less pupils will receive £1,000 per pupil, schools with 17 or more will receive £16,000 plus £10 per pupil.

Further information on can be found here:

- Guidance - [PE and sport premium for primary schools - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/pe-and-sport-premium-for-primary-schools)
- 2020-21 allocations and conditions - [PE and sport premium: conditions of grant 2020 to 2021 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/pe-and-sport-premium-conditions-of-grant-2020-to-2021)

7 Year 7 Catch-up Premium (Grant) Allocations

Funding has now ceased.

8 Teachers' Pay Grant (TPG) and Teachers' Pension Employer Contribution Grant (TPECG)

In the Schools Funding Formula, an addition is made to the funding floor baseline to represent the actual TPG and TPECG paid in 2020 to 2021. This means that the baseline reflects funding received by schools in 2020-21 and the MFG protection calculates against that higher baseline.

Maintained nursery schools, school nurseries, sixth forms, 16 to 19 maintained schools, non-maintained special schools, and some special and alternative provision free schools are not funded through the schools or high needs NFF. In the 2021 to 2022 financial year, the DfE will continue to provide these settings with the teachers' pension employer contribution grant, paid separately to core allocations. The grant will be paid based on the per pupil rates set out in this document. Allocations for April to August 2021 will be published in April 2021, and allocations for the second half of the financial year will be published in the autumn.

9 High Needs Funding

9.1 High-needs top-up funding

For pre-16 pupils, this is paid directly by the commissioning local authority for high needs pupils where the total cost exceeds the following thresholds.

The per pupil funding for mainstream schools includes funding for pupils with SEND, whose additional support costs are lower than £6,000. Schools & academies should have sufficient funding in their delegated budget to enable them to support pupils' SEND where required up to the mandatory cost threshold of £6,000 per pupil per annum.

Where the pupil is in a Special Educational Needs Unit, the cost threshold is £10,000, this amount includes the costs of all pupils' basic educational entitlement and £6,000 place funding.

Schools are expected to meet any cost of support below these thresholds from their budget allocations. See high needs matrix for pre-16 below.

Type of provision	Core funding	Top up funding (expected to be distributed in real time)
Mainstream schools	First £6,000 of additional need costs to be met from delegated budget	Agreed per pupil top up paid by commissioning LA
Special units and resourced provision in mainstream schools	A combination of per pupil funding through the LA funding formula plus £6,000 per place for those occupied by pupils on roll and £10,000 for remainder of places to be funded.	Agreed per pupil top up paid by commissioning LA
Maintained special schools	£10,000 per place based on number of places to be funded (plus £660 per place reflecting the roll in of the Teacher's pay and pensions grant).	Agreed per pupil top up paid by commissioning LA
Nursery Schools	Per pupil funding through the early years funding formula. The place funding system doesn't operate in 0 to 5-year only settings	Agreed per pupil funding paid by commissioning LA

9.2 Secondary school SEN funding

As in previous years, secondary school SEN funding had been delegated to schools through the Schools Funding Formula as a SEN allocation, using number on roll, deprivation and low-cost high incidence data.

Since 2014-15 this secondary schools' high needs funding from the DSG High Needs Block has simply been allocated to secondary schools using the pre-April 2013 allocation methodology. The draft allocation for the remaining maintained secondary school for 2021-22 is given below.

SEN High Needs Top Up - Maintained Secondary - 2021-22										
The top up elements for maintained Secondary will be paid from 1 April 2021										
Per Pupil Unit Rates						£17.36	£199.50	£84.55		
LA/Estab	DfE	School Name	NOR	Deprivation units (FSM%)	LCHI SEN units	Basic Entitlement element	Deprivation element	LCHI SEN (Prior Attainment) element	High Needs Top up 2021-22	2021-22 Financial Year if full year
			NOR	Secondary FSM units	Low Attainment Secondary Units	A	B	C	D = A+B+C	
9314041	4041	Carterton CC	513	71	168.07	£8,904	£14,164	£14,211	£37,279	£37,279
Payable April 2021 to end of August 2021 (5/12ths) - September 2021 to end of March 2022 tbc, pending review									April to end of August	£15,533

9.3 Special Educational Needs (SEN) Units (Resource Bases)

For 2021-22 and onward, pre-16 places at special unit and resourced provision (bases) occupied by pupils recorded on the school census (as either sole or dual [main]) will be funded at £6,000. This funding will come from the High needs block and allocated to the school by the LA. In addition, the pupils in these places will also have attracted funding through the mainstream school formula (deemed to be £4,000).

Other agreed places will be funded at £10,000 and may apply where:

- The place is or will be occupied by a pupil registered on the roll of another school
- A place is occupied at the time of the school census
- Spare capacity is required for another reason.

9.4 Special Schools

For 2021-2022 the DfE have incorporated the teachers' pay grant (TPG) and teachers' pension employer contribution grant (TPECG) within the high needs national funding formula. There is an additional DSG condition of grant requiring local authorities to pass this on to special schools and special academies. An additional allocation of £660 per place has been included for 2021-22, to reflect the TPG and TPECG. This has been separately recorded on funding statements for ease of reference and transparency.

10 Redundancy Allocations

Since September 2011 maintained schools have been responsible for paying their own redundancy costs. The previously centrally held funding has been passed to schools annually. Allocations are made to schools either as a per pupil amount for primary and secondary schools or for special schools based on pupil numbers but weighted to reflect the higher adult to pupil ratio.

It was agreed at Schools Forum of 10 March 2011 that the overall resources to be made available to schools would be capped at £6.79 per pupil and this remains the allocation rate.

Special schools receive a weighted allocation to account for the greater staff per pupil in these establishments. This weighting is five times the pupils on roll.

11 Devolved Capital

Funding Allocations will be circulated to all schools once the funding methodology has been confirmed (usually May/June). The 2021-22 allocations are calculated to reflect the January 2020 school pupil census numbers.

The Devolved Formula Capital methodology is expected to remain unchanged and calculated using the same approach as in previous years until March 2022.

Each year's allocation per school will be calculated according to the DfE formula set out below:

Provisional Allocation's for 2021-22 (the same as per 2020-21)

Per nursery/primary pupil	£11.25
Per secondary pupil	£16.88
Per special school pupil	£33.75
Lump sum all settings	£4,000

Schools are to ensure that devolved formula capital allocations are spent appropriately on Asset Management Plan and ICT priorities.

As in previous years, at time of writing provisional amounts for the next 2 years (in this case 2022-23 and 2023-24) are not yet known or whether Devolved Formula Capital (DFC) allocations will continue. However, for planning purposes schools should assume that DFC will continue at the current levels of funding.

12 National Copyright Licenses

The Department for Education has agreed with a number of agencies to purchase a single national licence for all state-funded schools in England, a list of which can be found at the link below.

This means that local authorities and schools no longer need to negotiate any of the individual licences listed above. Schools are not permitted to opt out of this arrangement.

All other licenses required by individual schools must be purchased from the school's delegated budget.

Further information can be found here:

- [Copyright licences for state schools in England - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

13 Permanently Excluded Pupil funding

The Schools and Early Years Finance (England) Regulations require the excluding schools budget share be recalculated where a pupil is permanently excluded (other than a special school, pupil referral unit or from a place reserved for children with special educational needs). This ensures the funding attributable to a pupil follows them or provides funding with which the local authority can fulfil its duty to provide education for a permanently excluded pupil.

Where a pupil is permanently excluded, Base Entitlement funding will be withdrawn for the remainder of the financial year at the rate relevant for the Key Stage in that financial year.

If the pupil is eligible for pupil premium funding, this funding will be withdrawn for the remainder of the financial year.

Where an excluded pupil is admitted to another, then the receiving school will be allocated funding from the admission date to the end of the current financial year.

14 Pupils who are the responsibility of other local authorities

Any top up funding in respect of out of county pupils that schools (and academies) educate will need to be agreed between the school (academy) and the commissioning/placing local authority. Schools are recommended to ensure that the amount reimbursed is at least the same as a pupil with similar needs is funded by Oxfordshire.

Schools are reminded that it is their responsibility to ensure that the income is collected.

15 What Schools Must Publish Online

Maintained schools are required to publish on their website additional information in relation to the funding detailed in this document.

Further information can be found here:

- [What maintained schools must publish online - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

16 Budget Submission Timetable

All maintained primary, including nursery schools and secondary schools are to submit their governor approved budget to the Local Authority covering the period 2021-22 to 2023-24 by Friday 7 May 2021. For maintained special schools the date is Friday 14 May 2021.

A paper will be presented to Schools Forum in October 2021 to agree the budget submission timetable for 2022-23. Once agreed maintained schools will be notified (notification expected to be before October half term).

17 School Budget and Inflationary Pressures

The below rates should be assumed for the next three years unless specified.

Inflation (CPI) is currently projected at 2%.

The following items are dependent on contractual arrangements entered into by schools;

- Contracts – General
- Contracts – Building Maintenance
- Catering Supplies
- Water
- Energy
- Insurances – specific arrangements made by schools
- Staff insurance schemes - arranged by schools and tailored to school's individual needs. Premium rates usually dependent on claims history.
 - Maternity
 - Teaching and non-teaching staff long term sickness
- Licenses – most licenses are already covered under the copyright license agreement. Any additional will need to be paid by the school.
- Contracts – Agency Staff

The following pay related items are dependent on school specific arrangements and dependent on current pay point and progress criteria;

- Other teacher pay-related costs
 - Threshold
 - Leadership
 - Increments
- Other staff pay related costs
 - Increments

- Redundancy - costs met by schools unless agreement compatible with contents of Scheme for Financing Schools

Income Pressure	Inflation / Increase Rate	Comment
Formula funding allocations	2%	Formula model is replicating the national funding formula in full. Changes in allocations are made up of changes in factors, allocation rates for factors and inflation

Expenditure Pressure	Inflation / Increase Rate	Comment
Teachers' Pay	Year 1: 2% Year 2: 3% Year 3: 3%	Government restrictions mean this figure is advisory only. We assume that teachers below £30,000 will receive a larger pay award.
Non-teaching Staff Pay	National and local pay deals	Government restrictions mean this is likely to be nil in 2021-22, then 2.5% onwards. Staff earning less than £24,000 should receive a £250 increase.
On-costs: National Insurance and pension costs	0%	No change expected from 2020-21
Apprenticeship Levy	0%	No change expected from 2020-21
Demographic pressures - Free School Meals - SEN	School specific	Dependent on specific demand and need
Rates	2%	As per amounts included in national funding formula for Oxfordshire schools
- ICT Purchases & Services - Examination Fees - General Price Increases (inflation)	2%	Increase in line with CPI
Bought-in Services	Generally, around 2%, may vary due to changes to offers	In-house bought in services mainly re-costed to bundling of similar services costs increased for anticipated pay awards. Final figures yet to be agreed.

Some of the above inflationary pressures will have already been built into the local authority (via Hampshire's EFS) provided budget planning tool. Specifically, teachers' pay award estimated at around 2% and non-teaching staff pay award estimated at 0% on all scale points. There is some uncertainty around future pay awards and as this is the significant element of school budget plan costs and schools should consider making appropriate contingency and/or seek economy of scale efficiency savings.

18 Budget Pressures identified by Schools

These lists are not in any particular order of either impact or importance. There are also not exhaustive and are similar to those of earlier years.

- Reduction in enrichment activities

- Reduction in counselling/mental health support
- Voluntary donations from parents
- Increasing levels of sickness
- Ancillary staff pay scale restructure and assimilation
- Teachers' pension contribution increase
- Uncertainty as to future years funding
- Staff vacancies
- Uncertainty as to continuation of specific grants (UIFSM, PE and Sports, Pupil Premium)
- Contingency planning and cost uncertainty relating to impact of unknowns (Coronavirus)
- Increasing demand and costs associated with SEN pupils
- Increasing staff workloads
- Increments / high cost staff
- Implementing new/changes to curriculum
- Apprenticeship Levy
- Prices inflation on resources
- Falling pupil numbers
- Auto enrolment in pension schemes
- Provision for pupils with SEN
- Impact of formula changes
- Curriculum provision in a small school
- Recruitment costs – advertising, recruitment agencies
- Extra cost to ensure recruitment and retention (R&R payments)
- Cost of agency staff – supply cover and recruitment
- Leadership and management costs
- Building maintenance costs and inflation
- Energy and water inflation

Primary specific	Secondary Specific
Volatility in pupil numbers in nursery	Volatility in pupil numbers in sixth form
School expansion, increase pupil numbers	Reduction in EFA sixth form funding
UIFSM provision cost and varying take-up	Increasing class sizes
CPD costs and requirements	Examination fees
SEN support - parental expectation	School expansion, increase pupil numbers

19 Deficit budget planning

The Scheme for Financing Schools, requires schools to submit a balanced or in surplus budget plan covering the three-year period (2021-22 to 2023-24) to the local authority. Where a school believes it will not be able to submit a balanced budget, it must contact and submit a draft budget plan to Education Finance Services (EFS) by 31 March 2021, or earlier if possible. The local authority, through EFS, will then work with those schools in seeking a balanced budget.

Schools are reminded that there is no right to a deficit budget under the above Scheme. A deficit will only be allowed with the permission of the Director for Children's Services and the Chief Finance Officer. Conditions relating to the approval of a deficit budget are set out in the Scheme for Financing Schools, Section 4.

Schools with existing deficits and are still forecasting a deficit at March 2021 must continue to work closely with their EFS contact officer and look to set an agreed budget for 2021-22.

20 Union Facilities Charge

Schools Forum, following discussion and deliberation, has agreed to continue with the de-delegated from maintained schools of the per pupil contribute to the cost of providing the union facilities arrangement. Also, academies will be asked to contribute at the same level.

For maintained schools the charge for 2021-22 will be £1.18 per pupil based on the school's October 2020 census return. For maintained schools, charges will be processed into schools' SAP accounts during April 2020 and appear against Consistent Financial Reporting (CFR) category E28.

21 Finance Documents

The following documents are of use to schools:

- Scheme for Financing Schools
- Financial Manual of Guidance

Both these documents are available on the Finance pages ([Schools Finance | Schools \(oxfordshire.gov.uk\)](#)) of the local authority's InSite: Schools web pages.