

## SCHEDULE 2

### CLASSES OR DESCRIPTIONS OF PLANNED EXPENDITURE PRESCRIBED FOR THE PURPOSES OF THE SCHOOLS BUDGET OF A LOCAL AUTHORITY WHICH MAY BE DEDUCTED FROM IT TO DETERMINE THE INDIVIDUAL SCHOOLS BUDGET

#### PART 4

##### Children And Young People With High Needs

**16.** Expenditure in respect of pupils with special educational needs in primary and secondary schools, and children with special educational needs in relevant early years providers, exempt early years providers and those being provided with community early years provision, excluding expenditure—

- (a) in respect of pupils in places which the authority has reserved for children with special educational needs; or
- (b) where it would be reasonable to expect such expenditure to be met from a school's budget share, the amount allocated to a relevant early years provider or the general annual grant paid to an Academy by the Secretary of State.

**17.** Expenditure in respect of pupils—

- (a) with special educational needs at special schools and special Academies; or
- (b) in places at primary or secondary schools which the authority has reserved for children with special educational needs,

where the expenditure cannot be met from the sum referred to in regulation 14(1) or 14(2) or where it would be unreasonable to expect such expenditure to be met from the general annual grant paid to an Academy by the Secretary of State.

**18.** Expenditure in respect of persons provided with further education who are—

- (a) aged under 19 and have special educational needs; or
- (b) aged over 18 but under 25 and are subject to learning difficulty assessment or an EHC plan, and are not attending a school or an Academy.

**19.** Expenditure on support services for children who have a statement of special educational needs and for children with special educational needs who do not have such a statement.

**20.** Expenditure for the purposes of encouraging—

- (a) collaboration between special schools and primary and secondary schools to enable children with special educational needs to engage in activities at primary and secondary schools;
- (b) the education of children with special educational needs at primary and secondary schools; and
- (c) the engagement of children with special educational needs at primary and secondary schools in activities at the school with children who do not have special educational needs,

in cases where the local authority considers it would be unreasonable for such expenditure to be met from a school's budget share or the general annual grant paid to an Academy by the Secretary of State.

**21.** Expenditure incurred in relation to education otherwise than at school under section 19 of the 1996 Act or in relation to a pupil referral unit, where the expenditure cannot be met from the sum referred to in regulation 14(3) and, in the case of an alternative provision Academy, where it

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would be unreasonable to expect such expenditure to be met from the general annual grant paid to such an Academy by the Secretary of State.

- 22.** Expenditure on the payment of fees in respect of children with special educational needs—
- (a) at independent schools or at special schools which are not maintained by a local authority under section 63 of the 2014 Act; or
  - (b) at an institution outside England and Wales under section 320 of the 1996 Act or section 62 of the 2014 Act.

**23.** Expenditure on hospital education services, aside from expenditure on hospital education places referred to in regulation 14.

**24.** Expenditure on special schools and pupil referral units in financial difficulty.

**25.** Expenditure on costs in connection with private finance initiatives and the programme known as “Building Schools for the Future” at special schools, special Academies, pupil referral units and alternative provision Academies as defined in section 1C of the 2010 Act.

**26.** Expenditure on the purchase of CRC Energy Efficiency Scheme allowances operated by the Environment Agency for pupil referral units.