
STATUTORY INSTRUMENTS

2024 No. 66

**The School and Early Years Finance and Childcare
(Provision of Information About Young Children)
(Amendment) (England) Regulations 2024**

PART 1

Introduction

Citation, commencement, extent, application and interpretation

1.—(1) These Regulations may be cited as the School and Early Years Finance and Childcare (Provision of Information About Young Children) (Amendment) (England) Regulations 2024.

(2) These Regulations come into force on 13th February 2024, except sub-paragraphs (3)(a) and (b) of regulation 45, which come into force on 1st May 2024.

(3) These Regulations extend to England and Wales and apply in relation to England.

(4) In these Regulations—

“the 1989 Act” means the Children Act 1989(1);

“the 1996 Act” means the Education Act 1996(2);

“the 1998 Act” means the School Standards and Framework Act 1998;

“the 2002 Act” means the Education Act 2002;

“the 2003 Act” means the Local Government Act 2003(3);

“the 2006 Act” means the Education and Inspections Act 2006(4);

“the 2010 Act” means the Academies Act 2010(5);

“the 2014 Act” means the Children and Families Act 2014(6);

“the 2014 Regulations” means the Local Authority (Duty to Secure Early Years Provision Free of Charge) Regulations 2014(7);

“the 2023 Regulations” means the School and Early Years Finance (England) Regulations 2023(8);

(1) 1989 c. 41.

(2) 1996 c. 56.

(3) 2003 c. 26.

(4) 2006 c. 40.

(5) 2010 c. 32.

(6) 2014 c. 6.

(7) S.I. 2014/2147, amended by S.I. 2016/887, 2018/146 and 383 and 2023/276.

(8) S.I. 2023/59.

“the ACA” means the “area cost adjustment”, which is a multiplier applied to the funding factors specified in these Regulations to account for variations in labour market costs in different areas of England⁽⁹⁾;

“administrative costs and overheads” includes—

- (a) expenditure on legal services;
- (b) expenditure in relation to the investigation and resolution of complaints;
- (c) expenditure related to functions imposed by or under Chapter 4 of Part 2 of the 1998 Act (financing of maintained schools), the administration of grants to the authority (including preparation of applications) and, where it is the authority’s duty to do so, ensuring payments are made in respect of taxation, national insurance and superannuation contributions; and
- (d) expenditure on recruitment, training, continuing professional development, performance management and personnel management of staff who are funded by expenditure not met from schools’ budget shares and who are paid for services;

“capital expenditure” means expenditure of a local authority which falls to be capitalised in accordance with proper accounting practices, or expenditure treated as capital expenditure by virtue of any regulations or directions made under section 16 of the 2003 Act⁽¹⁰⁾;

“central expenditure” means, in respect of the funding period, the total amount deducted by a local authority from its schools budget in accordance with regulation 8 (determination of individual schools budget) or, in respect of the previous funding period, the total amount deducted by a local authority from its schools budget in accordance with regulation 8 of the 2023 Regulations;

“CERA” means capital expenditure which a local authority expects to charge to its revenue account within the meaning of section 22 of the 2003 Act⁽¹¹⁾;

“community early years provision” means funded early years provision provided by the governing body of a maintained school under section 27(1) of the 2002 Act (power of governing body to provide community facilities etc.)⁽¹²⁾ to children other than pupils at the school, where the local authority has chosen to fund such provision;

“Dedicated Schools Grant” means the grant of that name paid to a local authority by the Secretary of State under section 14 of the 2002 Act (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or children etc.)⁽¹³⁾;

“disadvantaged two year olds” means children eligible for early years provision prescribed for the purposes of section 7(1) of the Childcare Act 2006 (duty to secure early years provision free

(9) The area cost adjustment (“ACA”) for each local authority in respect of the year 2024 – 25 can be found at pages 9 to 13 of the document entitled “Area cost adjustment for national funding formula: technical note” published in July 2023. That document can be found at https://assets.publishing.service.gov.uk/media/64b52ee20ea2cb000d15e3b3/2024-25_NFF_area_cost_adjustment_technical_note.pdf. A printed copy may also be inspected at the Department for Education, Sanctuary Buildings, Great Smith Street, London SW1P 3BT upon request.

(10) “Proper accounting practices” are defined in section 21 of the Local Government Act 2003 (c. 26). Regulations made under sections 16 and 21 of this Act in relation to England are the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 (S.I. 2003/3146). Relevant amendments to those Regulations are made by S.I. 2004/534 and 3055, 2007/573, 2010/454, 2012/265 and 2019/396.

(11) Section 22 was amended by section 45 of, and paragraphs 49 and 51 of Schedule 12 to, the Local Audit and Accountability Act 2014 (c. 2).

(12) Section 27 was amended by section 4(1) of the Children, Schools and Families Act 2010 (c. 26).

(13) Section 14 was amended by sections 59(1) to (4) of the Children Act 2004 (c. 31) (“the 2004 Act”), section 98 of, and paragraph 23 of Schedule 14 to, the 2005 Act, section 15(1) and (2) of the Education Act 2011 (c. 21) (“the 2011 Act”) and S.I. 2010/1158 and 2019/1027.

of charge in accordance with regulations)(**14**) and who meet the condition in regulation 3(2) but not the condition in regulation 3(3) of the 2014 Regulations;

“early years block” means the amount of funding allocated to a local authority in relation to early years provision in the Dedicated Schools Grant during the funding period;

“early years provision” has the meaning given by section 20 of the Childcare Act 2006;

“early years pupil premium” means funding supplied by the Department for Education for the purpose of early years provision to children who meet the criteria in regulation 33 (early years pupil premium);

“EHC plan” has the meaning given by section 37(2) of the 2014 Act (education, health and care plans)(**15**);

“eligibility for free school meals” means eligibility for free lunches under section 512ZB of the 1996 Act(**16**);

“excluded early years provision” means early years provision provided by a provider—

- (a) which is an independent school (other than an Academy school) which does not meet the standards prescribed under section 94 of the Education and Skills Act 2008 (independent educational institution standards)(**17**) in relation to the spiritual, moral, social and cultural development of pupils at the school; or
- (b) which the local authority has reasonable grounds to believe—
 - (i) does not actively promote the fundamental British values of democracy, the rule of law, individual liberty and mutual respect and tolerance of those with different faiths and beliefs; or
 - (ii) promotes, as evidence-based, views and theories which are contrary to established scientific or historical evidence and explanations;

“expenditure on the schools specific contingency” is central expenditure deducted for the purpose of ensuring that monies are available to enable an increase in a school’s budget share after it has been allocated and where it subsequently becomes apparent that a governing body has incurred expenditure which it would be unreasonable to expect it to meet from the school’s budget share, which may include expenditure in relation to—

- (a) schools in financial difficulty;
- (b) the writing off of deficits of schools which are discontinued, excluding any associated costs and overheads;
- (c) new, amalgamating or closing schools; or
- (d) circumstances which were unforeseen when the school’s budget share was initially determined;

“a fringe authority” means Buckinghamshire Council(**18**) or the County Councils of Essex, Hertfordshire, Kent or West Sussex;

(**14**) Section 7 was substituted by section 1(1) and (2) of the 2011 Act. Regulations made under section 7 are the Local Authority (Duty to Secure Early Years Provision Free of Charge) Regulations 2014 (S.I. 2014/2147), amended by S.I.2016/887, 2018/146 and 383 and 2023/276.

(**15**) Section 37(2) was amended by S.I. 2015/914.

(**16**) Section 512ZB was inserted by section 201(1) of the 2002 Act and amended by section 28(1) of, and paragraph 16(3) of Schedule 3 to, the Welfare Reform Act 2007 (c. 5) (“the 2007 Act”), section 26(1) of the Child Poverty Act 2010 (c. 9), sections 31 and 147 of, paragraphs 37 and 39 of Schedule 2 and Part I of Schedule 14 to, the Welfare Reform Act 2012 (“the 2012 Act”), section 106 of the 2014 Act and S.I. 2010/1158.

(**17**) 2008 c. 25. Section 94 was amended by sections 75(5) of the Small Business, Enterprise and Employment Act 2015 (c. 26). Regulations made under section 94 are the Education (Independent School Standards) 2014 (S.I. 2014/3283), amended by S.I. 2018/205 and 901, 2020/542, 2021/1124 and 2022/905.

(**18**) The Buckinghamshire (Structural Changes) Order 2019 (S.I. 2019/957) created a single tier authority for Buckinghamshire, coterminous with the county of Buckinghamshire, and replaced the former district councils within the county with effect from

“fringe district” and “non-fringe district” refers to those districts which are listed as such against the entries in relation to Buckinghamshire, Essex, Hertfordshire, Kent and West Sussex in the document entitled “Area cost adjustment for national funding factor 2024 to 2025: technical note”(19), where different ACAs are applied so as to reflect the higher costs incurred by schools in fringe districts, as compared to non-fringe districts, within the same fringe authority’s area.

“funded early years provision” means—

- (a) early years provision prescribed for the purposes of section 7(1) of the Childcare Act 2006 (duty to secure early years provision free of charge in accordance with regulations); and
- (b) early years provision specified for the purposes of section 2(1) of the Childcare Act 2016 (discharging the section 1(1) duty)(20);

“funding period” means the financial year beginning with 1st April 2024;

“hospital education” means education provided at a community special school(21) or foundation special school established in a hospital, or under any arrangements made by the local authority under section 19 of the 1996 Act (exceptional provision of education in pupil referral unit or elsewhere)(22), where the child is being provided with such education by reason of a decision made by a medical practitioner, and “hospital education places” shall be read accordingly;

“integrated care board” means an integrated care board established under section 14Z25 of the National Health Service Act 2006(23);

“key stage” means the key stage of the National Curriculum for England comprising the requirements and entitlements described in sections 84 and 85 of the 2002 Act(24) and “key stage 1”, “key stage 2”, “key stage 3” and “key stage 4” mean, respectively, the first, second, third and fourth key stages referred to in those sections;

“Local Health Board” means a Local Health Board established under section 11 of the National Health Service (Wales) Act 2006(25);

“maintained nursery school supplement” is any amount allocated to the authority in respect of nursery schools maintained by it, notified to the authority in the early years block;

“middle school single sum formula” is $A \times (B/C) + D \times (E/C)$ where—

1st April 2020, but the former districts (described in article 2 (interpretation) of that Order) remain relevant for the purposes of regulation 20.

- (19) This document was published by the Department for Education in July 2023 and can be found at https://assets.publishing.service.gov.uk/media/64b52ee20ea2cb000d15e3b3/2024-25_NFF_area_cost_adjustment_technical_note.pdf. The relevant descriptions of “fringe districts” and “non-fringe” districts can be found in the table at pages 9 to 13. A printed copy may also be inspected at the Department for Education, Sanctuary Buildings, Great Smith Street, London SW1P 3BT upon request. A list of current district and borough councils for those districts can be found at https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1140054/List_of_councils_in_England_2023.pdf.
- (20) Relevant regulations made under section 2(1) are the Childcare (Free of Charge for Working Parents) (England) Regulations 2022 (S.I. 2022/1134), amended by S.I. 2023/276 and 1330.
- (21) For the meaning of “special school”, see section 337 of the Education Act 1996 (c. 56) (“the 1996 Act”), as substituted by section 82 of, and paragraphs 1 and 36 of Schedule 3 to, the 2014 Act.
- (22) Section 19 was amended by section 47 of, and Schedule 8 to, the Education Act 1997 (c. 44), section 101 of the 2006 Act, section 3(1) to (4) of the Children, Schools and Families Act 2010 and by S.I. 2007/1507 and 2010/1158.
- (23) 2006 c. 41. Section 14Z25 was inserted by section 19(2) of the Health and Care Act 2022 (c. 31).
- (24) Section 84 was amended by S.I. 2013/2092 and 2093. Section 85 was substituted by S.I. 2003/2946 and amended by section 74(1) and (4) of the 2006 Act, section 26(1) of, and paragraphs 11 and 12 of Schedule 8 to, the 2011 Act, S.I. 2012/924 and 2056 and 2013/2092. Section 85A was inserted by section 31(1) and (2) of the 2011 Act and amended by section 26 of, and paragraphs 22 and 26 of Schedule 8 to, the 2011 Act but only section 85A(4), which provides transitional provisions applying to section 85, has been commenced. Sections 85 and 85A were both amended by 2010/1158.
- (25) 2006 c. 42.

- (a) A is the amount allocated per school by the authority under regulation 16(2)(a) (primary single sum);
- (b) B is the number of primary-age year groups in the school;
- (c) C is the number of year groups in the school;
- (d) D is the amount allocated per school by the authority under regulation 16(3)(a) (secondary single sum); and
- (e) E is the number of secondary-age year groups in the school;

“NHS foundation trust” means an NHS foundation trust established under section 30 of the National Health Service Act 2006⁽²⁶⁾;

“NHS trust” means an NHS trust established under section 25 of the National Health Service Act 2006;

“non-domestic rate” has the meaning given by section 54 of the Local Government Finance Act 1988 (central rating: liability and reliefs)⁽²⁷⁾;

“premises factor allocation” means—

- (a) any additional funding that would be allocated to the school by virtue of regulation 24(3) (additional criteria: schools); and
- (b) any additional funding that the local authority has allocated to the school which has been authorised by the Secretary of State under regulation 41(1)(d);

“previous funding period” means the financial year beginning with 1st April 2023 and “previous funding periods” means such funding periods as the context specifies more particularly;

“prescribed alteration” means a prescribed alteration within the meaning of the School Organisation (Prescribed Alterations to Maintained Schools) (England) Regulations 2013⁽²⁸⁾;

“provider”, in relation to funded early years provision, includes a governing body of a maintained school or a relevant early years provider;

“prudential borrowing” means borrowing money for the purpose of facilitating the modernisation and rationalisation of the school estate, where the revenue savings expected to be achieved as a result are equal to or more than the expenditure expected to be incurred in borrowing the money;

“pupil premium” means the amount allocated by a local authority from the pupil premium grant to a school under the terms and conditions of the grant;

“pupil premium grant” is a grant of that name paid to a local authority by the Secretary of State under section 14 of the 2002 Act in respect of pupils who are entitled to a pupil premium;

“Reception” means the school year in which the majority of pupils attain the age of five;

“relevant early years provider” means a provider of funded early years provision, other than the governing body of a maintained school;

“relevant early years provision” means funded early years provision provided by a relevant early years provider;

“relevant group” refers to the following groups—

- (a) working parent under two year olds;

⁽²⁶⁾ Section 30 was amended by section 159(1) of the Health and Social Care Act 2012 (c. 7).

⁽²⁷⁾ 1988 c. 41. Section 54 was amended by section 3(1) and (2) of the Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018 (c. 1) and section 3(1) and (2) of the Non-Domestic Rating Act 2023 (c. 53). A further amendment made by paragraphs 32 and 34 of the Schedule to that Act is not yet in force.

⁽²⁸⁾ S.I. 2013/3110. The Regulations are made under section 18 of the 2006 Act.

- (b) disadvantaged two year olds;
- (c) working parent two year olds;
- (d) three and four year olds;

“risk protection arrangement” means an arrangement to cover the costs of certain liabilities arising in connection with maintained schools and their premises that is entered into between the Secretary of State and—

- (a) the governing bodies of maintained schools, in the case of a maintained school other than a pupil referral unit; or
- (b) the local authority, in the case of a pupil referral unit;

“school census” means the record of individual pupil information supplied to the Secretary of State under section 537A of the 1996 Act⁽²⁹⁾;

“school year” means the period of 12 months beginning with 1st September, unless the school has a term beginning in August, in which case “school year” means the period of 12 months beginning with 1st August;

“sixth form grant” means a grant of that name paid to a local authority by the Secretary of State under section 14 of the 2002 Act in respect of sixth form pupils;

“special Academy” means an educational institution which meets the requirements of section 1A(2) of the 2010 Act⁽³⁰⁾;

“special educational needs” has the meaning given by section 20(1) of the 2014 Act (when a child or young person has special educational needs);

“special educational needs inclusion fund” means expenditure deducted by the authority under regulation 8(12) and paragraph 32(b) of Schedule 2 which the authority intends to use in respect of children who are eligible for funded early years provision;

“three and four year olds” means—

- (a) children eligible for early years provision prescribed for the purposes of section 7(1) of the Childcare Act 2006 and who meet the condition in regulation 3(3) of the 2014 Regulations; and
- (b) qualifying children of working parents eligible for early years provision specified for the purposes of section 2(1) of the Childcare Act 2016 during the period commencing with the next 1st April, 1st September or 1st January after the child attains the age of three years;

“Year 1” means the school year in which the majority of pupils attain the age of six;

“Year 2” means the school year in which the majority of pupils attain the age of seven;

“Year 3” means the school year in which the majority of pupils attain the age of eight;

“Year 4” means the school year in which the majority of pupils attain the age of nine;

“Year 5” means the school year in which the majority of pupils attain the age of 10;

“Year 6” means the school year in which the majority of pupils attain the age of 11;

“Year 7” means the school year in which the majority of pupils attain the age of 12;

“Year 8” means the school year in which the majority of pupils attain the age of 13;

“Year 9” means the school year in which the majority of pupils attain the age of 14;

“Year 10” means the school year in which the majority of pupils attain the age of 15;

⁽²⁹⁾ Section 537A was inserted by section 140(1) of, and paragraph 153 of Schedule 30 to, the School Standards and Framework Act 1998 (c. 31) (“the 1998 Act”) and amended by S.I. 2010/1158 and 2012/976.

⁽³⁰⁾ Section 1A was inserted by section 53(7) of the 2011 Act.

“Year 11” means the school year in which the majority of pupils attain the age of 16;

“working parent two year olds” means qualifying children of working parents eligible for early years provision specified for the purposes of section 2(1) of the Childcare Act 2016 during the period commencing with the next 1st April, 1st September or 1st January after the child attains the age of two years and ending with the earliest of the next 31st March, 31st August or 31st December after the child attains the age of three years;

“working parent under two year olds” means qualifying children of working parents eligible for early years provision specified for the purposes of section 2(1) of the Childcare Act 2016 during the period commencing with the next 1st April, 1st September or 1st January after the child attains the age of nine months and ending with the earliest of the next 31st March, 31st August or 31st December after the child attains the age of two years.

(5) In these Regulations,

- (a) a reference to a determination or redetermination of a budget share or amount to be allocated is a reference to such a determination or redetermination for the funding period, unless otherwise stated;
- (b) a reference to a “governing body” of a school includes the management committee of a pupil referral unit unless otherwise specified;
- (c) a reference to the number of pupils at a particular key stage is a reference to the number on 5th October 2023, unless otherwise stated;
- (d) a reference to “pupils or children” in regulations 31 (special arrangements in relation to early years), 32 (social deprivation in early years) and 37 (discretionary funding cap) is a reference to—
 - (i) in respect of a nursery school, the pupils at the school;
 - (ii) in respect of a nursery class, the pupils in the class;
 - (iii) in respect of a funded early years provider, the children receiving funded early years provision from the provider;
 - (iv) in respect of a relevant early years provider, the children receiving relevant early years provision from the provider; and
 - (v) in respect of community early years provision, the children receiving such provision at the school;
- (e) a reference to “pupils” includes only those pupils who are recorded on the school census as either—
 - (i) registered solely at that school; or
 - (ii) registered at more than one school, but attending that school for most of their time, except in regulations 31, 32 and 37, where “pupil” means a registered pupil⁽³¹⁾;
- (f) a reference to “schools” in Schedule 1 includes maintained schools, Academy schools and alternative provision Academies, except where the context requires otherwise;
- (g) a reference to “special educational needs transport costs”, for the purposes of paragraph 2(d) of Schedule 2, is a reference to the costs of home-to-school transport for pupils with special educational needs in schools maintained by a local authority where the authority is meeting such costs because the revenue savings that will be achieved by placing such children in a school maintained by it are equal to, or greater than, the costs of such transport;
- (h) a reference to “termination of employment costs”, for the purposes of paragraph 2(b) of Schedule 2, is a reference to expenditure relating to the dismissal or premature retirement

(31) For the meaning of “registered pupil”, see section 434(5) of the 1996 Act.

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of, or for the purpose of securing the resignation of, any person employed in a maintained school;

- (i) a reference to “children”, for the purposes of Schedule 2, has the meaning given by section 579 of the 1996 Act;
- (j) a reference to “young people”, for the purposes of Part 5 of Schedule 2, is a reference to persons who are over compulsory school age⁽³²⁾ but under the age of 19.

Revocation

2. The School and Early Years Finance (England) Regulations 2022⁽³³⁾ are revoked on 1st April 2024.

Amendments

3. In regulation 8 of the Schools Forums (England) Regulations 2012⁽³⁴⁾, in each place where the words “the School and Early Years Finance (England) Regulations 2023” occur, substitute “the School and Early Years Finance and Childcare (Provision of Information About Young Children) (Amendment) (England) Regulations 2024”.

⁽³²⁾ For the meaning of “compulsory school age”, see section 8 of the 1996 Act.

⁽³³⁾ [S.I. 2022/27](#).

⁽³⁴⁾ [S.I. 2012/2261](#). Regulation 8 was amended by [S.I. 2012/2991](#), [2017/44](#), and [2020/540](#), as amended by [S.I. 2021/59](#) and [2022/27](#), and [S.I. 2023/59](#).