

High Needs Block (HNB) Funding and Estimated Spend 2026-207

Item no.

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1. Purpose of the Report

The purpose of this report is to: -

- i) Report on the HNB allocation for 2026-27
- ii) Note the estimated spend for 2026-27.
- iii) For Forum to note there is not the flexibility to allow for inflation on current rates.

The DFE High Needs operational guide quotes:

Local authorities must ensure any changes to SEND provision and high needs funding arrangements are made in close consultation and co-production with the schools and colleges which will be affected. The local authority's school's forum is one way through which partnership working across the education sector can be strengthened to ensure the local authority's spending decisions are most effective. Local authorities must consult with the school's forum about their high needs funding arrangements, which should include funding for place number changes and top-up funding rates, as well as budgets for independent school placements and central support services.

2. High Needs Funding Allocation for 2026-27

The DFE operational guide quotes: -

In 2026 to 2027 we are temporarily suspending the high needs national funding formula (NFF), which in previous years we have used to calculate local authorities' high needs allocations. Instead, local authorities' allocations will be based on their 2025 to 2026 allocations, with some adjustments. Following wider reforms to the SEND system, which the government will set out in early 2026, we will review the methodology for allocating high needs funding so that it supports the SEND reforms.

In practice this means that the HNB is cash flat, i.e., no inflationary increases. Previous specific grants for special schools and other providers have been rolled in to the main DSG allocation. The allocation for 26-27 is shown below:

HNB Allocation 2026-27	£k
2025-26 Baseline	50,992
Grant for Independent Special Schools	518
Grant for Bury Special Schools	2,395
Grant for Resourced Provision	35
Import/Export Adjustment	-402
Total Allocation	53,538

3 Estimated Spend for 2026-27

3.1 The estimated spend for 2026-27 and 2025-26 comparisons are shown below.

The special schools spend and HNB allocation have both increased by £2.395m due to former specific grants being rolled in to the HNB allocation.

It is expected that all local authorities will have an in-year deficit in 2026-27 due to there not being an inflationary increase. Many similar local authorities will have far higher deficits.

These figures assume the current PSV arrangements continue, i.e. the General Fund contribution of £2m and PSV contribution £0.75m will remain.

Summary of Estimated HNB Spend 2026-7				
<u>Heading</u>	Numbers	Amount	Estimated 2026-27	Estimated 2025-26
		£k	£k	
<u>Expenditure</u>		-	-	-
Special Schools		25,606	20,941	
Resourced Provision Units		2,729	2,432	
Mainstream Top Ups		12,254	11,119	
Independent Special Schools		14,773	13,452	
Post 16 Places		2,400	2,145	
FE Recoupment		1,246	1,246	
Alternative Provision		2,000	1,698	
Other SEND Services		4,590	4,432	
Total Expenditure		65,598	57,465	
<u>Income</u>				
HNB Allocation 2026-27		-53,359	-50,590	
Health Contribution		-1,000	-1,000	
PSV Contribution (net)		-750	-720	
General Fund Contribution		-2,000	-2,000	
Bury Block Transfer		-300	-313	
Total Income		-57,409	-54,623	
In Year Deficit		8,189	2,842	
Deficit Brought Forward		21,883	19,041	
Estimated Deficit March 27		30,072	21,883	

3.2 Special Schools

Estimated spend on special schools is shown below:-

Summary of Special Schools		
Places		
And Funding		
School	Equated Places	Total Funding
Millwood	208	£k 6,710
Elms Bank	395	11,434
Brookhaven	86	2,145
Cloughside	62	1,784
Ash Grove	136	3,534
Totals	886	25,606

The funding will change as numbers change during the year. These are estimates for the purpose of the HNB only.

The total funding for special schools is £25,606m. Further details can be found in appendix 1.

3.3 Resourced Provision

The estimated funding for Resourced Provision is £2.729m: -

Resourced Provision Funding 2026-27	Numbers Summer	Numbers Sept	Place March	Top Funding	Top Ups	Total
TOTALS	145	157	912,000	1,817,333		2,729,333

Further details are shown in appendix 2.

3.4 Mainstream EHCP Top ups

The estimated cost of mainstream EHCP's for 2026-27 is £12.254m. A comparison of this against previous years is shown in the table below: -

Financial Year	2020/2021 Actuals	2021/2022 Actuals	2022/2023 Actuals	2023/2024 Actuals	2024/2025 Actuals	2025/2026 Est	2026/2027 Est
C/F EHCPs from Previous Year	749	800	782	913	1,089	1,141	1,263
In Year Additional EHCPs						122	360
EHCP leavers							-48
Year 11 September Leavers EHCPs							-93
EHCP at Year End	749	800	782	913	1,089	1,263	1,482
Average Cost Per EHCP Grids	8,020	8,036	8,090	8,619	9,138	9,428	9,428
C/F EHCPs Costings						10,757,348	£11,907,564
In Year Additional Costings						115,275	£1,100,519
Year 11 Leavers (Sept to March impact)						0	-£509,267
TOTAL COST BASED ON Above	6,007,228	6,428,887	6,326,380	7,869,147	9,951,282	10,872,623	£12,498,816
Reduced EHCP £ due to leavers					0	-18,598	-£244,560
FORECASTED TOTAL for EHCP's	6,007,228	6,428,887	6,326,380	7,869,147	9,951,282	10,854,025	£12,254,256

The current funding per school is shown in appendix 3.

3.5 Independent Special Schools

The spend on Independent Special Schools has been relatively stable over the last 4 years. This is due to their being far more capacity in Bury Special Schools.

Financial Years	2021-22 £	2022-23 £	2023-24 £	2024-25 £	2025-26 £	2026-27 £
Independent Special Schools Spend	8,337,487	12,240,137	13,954,044	13,171,881	13,452,486	14,773,022

The 2025-26 and 26-27 figures are estimates.

3.6 Post 16 Places

Expenditure on post 16 places has been approximately £1.8m but for 2025-26 it is estimated to be £2.1m. On the basis this continues 2026-27 spend is estimated to be £2.4m

3.7 Alternative Provision

There is also a large increase this year on AP expenditure. Previous years spend has been about £0.9m but now is £1.750m. For this reason the estimate for 2026-27 is £2m.

3.8 Other SEND services

A breakdown of spend on other services is provided in appendix 4.

4 Future Funding Arrangements

Future funding will be dependent on the outcome of SEND reforms. This will include a reform of how the funding is allocated to local authorities. Bury's allocation on a per capita basis is higher than statistical neighbours' but other factors will be taken into account when a new formula is consulted on.

Appendix 1

2026-27 Funding Per Special School	Millwood		Elms Bank		Brookhaven		Cloughside		Ash Grove	
	Places Numbers	Amount £k	Places Numbers	Amount £k	Places Numbers	Amount £k	Places Numbers	Amount £k	Places Numbers	Amount £k
Places Summer Term September to March	190 220	792 1,283	387 400	1,613 2,333	80 90	333 525	62 62	258 362	136 136	567 793
Band A Summer Autumn - Spring			26 27	101 145	25 28	95 148				
Band B Summer Autumn - Spring			90 93	437 626	25 28	119 185			19	219
Band C Summer Autumn - Spring	51 59	294 472	121 125	698 1,000	16 18	95 148			9	124
Band D Summer Autumn - Spring	112 130	862 1,383	103 107	793 1,136	7 8	55 86			10	184
Band D+ Summer Autumn - Spring	24 28	259 415	6 7	68 97					8	206
Band E Summer Autumn - Spring			8 9	112 160						
Special Summer Autumn - Spring	3 3	40 64								
TPPG		137		260		57		32		90
Split Sites				147						
Rent				263						
PEX										844
Cloughside							62	953		
Historic pay Grant	190	125	387	255	80	53	48	32	136	90
Previous Central Grants	190	584	387	1,190	80	246	48	148	136	418

TOTAL FUNDING £k	6,710	11,434	2,145	1,784	3,534
EQUATED PLACES	208	395	86	62	136
FUNDING PER PLACE £k	32	29	25	29	26

	Nos	Overall £k
Totals Overall	886	25,606
Average		29

Funding Rates	£
Band A	9,180
Band B	11,530
Band C	13,770
Band D	18,360
Band D+	25,700
Band E	40,800
Historic Pay Grant	660
Previous Central Grant	3,074

Appendix 2

Resourced Provision Funding 2026-27	Numbers Summer	Numbers Sept	Place March	Top Funding	Ups	Total
			£	£	£	£
Hoyle Nursery	12	14	79,000	158,000		237,000
Chantlers Primary	10	10	60,000	120,000		180,000
East Ward RP	20	20	120,000	240,000		360,000
Higher Lane (Vision)	12	12	72,000	144,000		216,000
Mersey Drive	14	12	77,000	147,333		224,333
Our Lady of Lourdes	14	14	84,000	168,000		252,000
Peel Brow Primary	12	12	72,000	144,000		216,000
Summerseat Methodist	10	10	60,000	120,000		180,000
Unsworth Primary	14	14	84,000	168,000		252,000
Woodbank Primary	12	12	72,000	144,000		216,000
Woodhey High	15	15	90,000	180,000		270,000
Satellite Site Sept 2026 TBC		12	42,000	84,000		126,000
TOTALS	145	157	912,000	1,817,333		2,729,333

Appendix 3

Resourced Provision Funding as at 12th December 2025

SCHOOL	Notional SEN	TOP UP	EHCP Nos	CALC FOR TOPUP 1st £6k
All Saints C.E. Primary	£101,428	£112,055	12	0
Bury and Whitefield Jewish Primary	£51,017	£111,194	7	0
Bury C of E High School	£589,805	£220,629	26	0
Butterstile Primary	£241,405	£165,304	18	0
Cams Lane Primary	£154,834	£108,761	12	0
Chantlers Primary	£100,808	£23,274	3	0
Chapelfield Primary	£184,100	£78,240	9	0
Chesham Primary	£197,787	£106,370	11	0
Christ Church Ainsworth C.E. Primary	£112,518	£79,757	9	0
Christ Church C.E. Primary, Walshaw	£90,197	£73,507	7	0
East Ward Community Primary	£435,392	£272,681	29	0
Elton Community Primary	£174,846	£165,836	17	0
Emmanuel Holcombe C.E. Primary	£40,931	£62,561	7	7,749
Fairfield Community Primary	£173,864	£119,970	13	0
Gorsefield Primary	£222,532	£234,343	23	0
Greenhill Primary	£87,141	£92,041	13	0
Greenmount Primary	£84,991	£54,623	7	0
Guardian Angels' R.C. Primary	£94,463	£114,423	14	0
Hazel Wood High School	£821,832	£151,425	16	0
Hazlehurst Primary	£59,174	£106,065	11	9,126
Heaton Park Primary	£229,773	£267,370	27	0
Higher Lane Primary	£249,699	£108,658	10	0
Holcombe Brook Primary	£128,294	£97,679	9	0
Hollins Grundy Primary	£96,024	£65,399	9	0
Holly Mount R.C. Primary	£94,477	£61,469	5	0
Holy Trinity C.E. Primary	£186,536	£88,268	5	0
Lowercroft Primary	£103,409	£113,745	11	0
Manchester Mesivta	£100,795	£134,353	11	0
Mersey Drive Community Primary	£175,440	£86,919	7	0
Old Hall Primary	£106,141	£99,997	10	0
Our Lady of Grace R.C. Primary	£115,989	£48,274	7	0
Our Lady of Lourdes R.C. Primary	£102,971	£98,918	12	0
Park View Primary	£171,437	£191,227	18	0
Parrenthorn High School	£764,435	£323,588	41	0
Peel Brow Primary	£84,289	£79,020	7	0
Philips High School	£756,711	£285,543	32	0
Radcliffe Hall C.E./Methodist Primary	£232,135	£160,117	18	0
Radcliffe Primary	£150,552	£102,377	11	0
Ribble Drive Community Primary	£151,394	£171,334	14	0
Sedgley Park Community Primary	£181,625	£63,957	10	0
Springside Primary	£127,791	£60,073	8	0
St Andrew's C.E. Primary, Radcliffe	£126,240	£249,326	24	25,210

SCHOOL	Notional SEN	TOP UP	EHCP Nos	CALC FOR TOPUP 1st £6k
St Andrew's C.E. Primary, Ramsbottom	£76,354	£53,788	8	0
St Bernadette's R.C. Primary	£141,073	£110,980	13	0
St Gabriel's RC High School	£785,536	£361,848	44	0
St Hilda's C.E. Primary	£102,536	£69,633	7	0
St John with St Mark C.E. Primary	£262,955	£177,445	19	0
St John's C.E. Primary, Radcliffe	£164,441	£66,768	5	0
St Joseph and St Bede RC Primary	£214,418	£137,281	15	0
St Joseph's R.C. Primary	£67,529	£102,158	9	0
St Luke's C.E. Primary	£302,405	£126,720	13	0
St Margaret's C.E. Primary	£96,438	£95,126	10	0
St Marie's R.C. Primary	£173,254	£74,288	8	0
St Mary's C.E. Primary, Hawkshaw	£41,326	£12,667	2	0
St Mary's C.E. Primary, Prestwich	£124,860	£109,918	12	0
St Mary's R.C. Primary, Radcliffe	£182,873	£194,896	21	0
St Michael's R.C. Primary	£120,343	£68,768	6	0
St Monica's RC High School	£762,305	£86,451	12	0
St Paul's C.E. Primary, Bury	£199,651	£162,843	16	0
St Peter's C.E. Primary	£169,821	£98,720	9	0
St Stephen's C.E. Primary	£116,678	£94,828	9	0
St Thomas's C.E. Primary	£261,619	£173,357	17	0
Star Radcliffe Academy	£205,406	£68,430	13	0
Summerseat Methodist Primary	£48,362	£87,499	11	9,138
Sunny Bank Primary	£87,256	£90,207	11	0
The Derby High School	£856,315	£347,766	37	0
The Elton High School	£654,774	£400,519	45	0
The Heys School	£562,323	£194,034	24	0
Tottington High School	£646,907	£299,913	33	0
Tottington Primary	£129,422	£115,220	13	0
Unsworth Academy	£807,276	£345,010	43	0
Unsworth Primary	£116,925	£98,843	11	0
Wesley Methodist Primary	£208,709	£142,453	13	0
Whitefield Community Primary	£114,645	£91,562	9	0
Woodbank Primary	£145,583	£94,553	10	0
Woodhey High School	£630,166	£390,490	44	0
Yesoiday HaTorah Boys	£229,041	£100,645	10	0
Yesoiday Hatorah Girls	£234,764	£75,786	4	0
TOTALS	£18,499,508	£10,732,083	£1,156	£51,223

The £51,223 is allocated to schools where their first £6k for ECHP, pupils exceed their notional SEN allocation.

The money attached to the EHCP bandings is as follows:-

Mainstream Bandings	
Band	Value
1	£2,500
2	£5,000
3	£7,500
4	£10,000
5	£12,500
S+	£2,500

Appendix 4

Other SEN Services	2026-27	2025-26
	£	£
Early Years SEN Support Plus Funding	25,000	25,000
Early Years EHCP Funding	250,000	250,000
Recoupment from Other LAs	-390,000	-378,341
Out-Borough - Other	1,850,000	1,794,259
Free School Meals (EOTAS)	10,000	10,000
Personal Budgets for Education (EOTAS)	875,000	838,435
Therapy Funding for SEND Pupils	30,000	28,583
Primary Inclusion Partnerships	190,000	171,300
Outreach Team	450,000	439,600
Secondary Inclusion Partnerships	34,700	34,700
Home Tuition	190,000	184,500
Hospital Tuition	35,000	35,000
Bury Safeguarding Children Partnership	40,000	40,000
Visual / Hearing Impairment (Sensory Support)	1,000,000	952,400
Total	4,589,700	4,425,436