

NOTIONAL SEN BUDGET GUIDANCE FOR MAINSTREAM SCHOOLS

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Introduction

This guidance document is designed for mainstream state-funded schools in Kent. All schools receive a notional special educational needs (SEN) budget as part of their overall school budget allocation for children attending between Year R and Year 11. Also known as Element 2 funding, this budget is intended to support the costs associated with SEN pupils.

The purpose of this guidance is to help schools understand the notional SEN budget, explain how the amounts are calculated, and provide examples of appropriate budget use. This document follows the norms set by the Department of Education (DfE) in the use of SEN and SEND (special educational needs and disabilities) terminology.

The notional SEN budget is an indicative amount of the School Budget that could be attributed towards additional support for pupils with SEN which schools can use as a guide for how much they might reasonably be expected to spend on supporting pupils with SEN from their budgets. Kent County Council (KCC) reviews schools' notional SEN budgets annually, in line with DfE guidelines, as outlined in the [operational guidance](#) for mainstream schools for the 2025/26 academic year.

This guidance aims to support schools in including children with SEN in mainstream education settings across Kent. Where a pupil with SEN may access part-time, bespoke, individualised, or alternative educational provision due to their needs, there should be a clear plan to support their return to suitable full-time education or training at a pace.

Schools are expected to make reasonable adjustments for pupils with disabilities, in accordance with their duties under the Equality Act 2010, whether they have SEN or not. When a reasonable adjustment involves special educational provision, the cost may be met from the school's budget. In fulfilling this responsibility, mainstream schools are expected to:

- Meet the costs of special educational provision for pupils identified as on SEN Support, in accordance with the [SEND Code of Practice](#)
- Contribute towards the costs of special educational provision for pupils with high needs, up to the high needs cost threshold set by national regulations (currently £6,000 per pupil per annum) before requesting further support. This threshold is calculated based on the additional costs of provision above the basic provision costs for all pupils in the school

Please note that this guidance does not address financial data protection and data privacy. Schools should consult local and national policies and procedures for relevant information.

School funding overview

For comprehensive details on how funding operates in Kent, please refer to the current [School Budget Guidance 2025/26](#) provided by KCC. This guidance is updated annually.

KCC receives a ring-fenced grant from the government, known as the Dedicated Schools Grant (DSG), specifically allocated to support school budgets. Below is a brief overview of the DSG:

1. **Components of DSG:** The DSG is divided into four main blocks:
 - **Schools Block:** Funds primary and secondary schools' budget
 - **High Needs Block:** Supports pupils with SEND
 - **Early Years Block:** Funds early years education for pupils aged 3-4 and some disadvantaged 2-year-olds
 - **Central School Services Block:** Covers services provided by local authorities to schools, such as admissions and transport
2. **Allocation and Distribution:** The amount each local authority receives is determined by the [National Funding Formula](#) (NFF), which considers factors like pupil numbers, deprivation, and additional educational needs. Local authorities then distribute the funds to individual schools based on local formulas consulted with Schools and Schools' Forums.
3. **Conditions of Grant:** The DSG must be used in support of the school's budget as defined by the [School and Early Years Finance \(England\) Regulations 2023](#). It cannot be used for any other purpose.
4. **Management and Accountability:** Local authorities are responsible for managing the DSG and ensuring its effective use. They must report on the deployment of the grant and are subject to audits to ensure compliance with the grant conditions.

The DSG is crucial in ensuring that schools have the necessary resources to provide quality education to all pupils, including those who require additional resource to participate in education and learning. The notional SEN budget for mainstream schools, including both maintained schools and academies, is an integral part of school funding and is included in the allocation from the DSG's Schools Block.

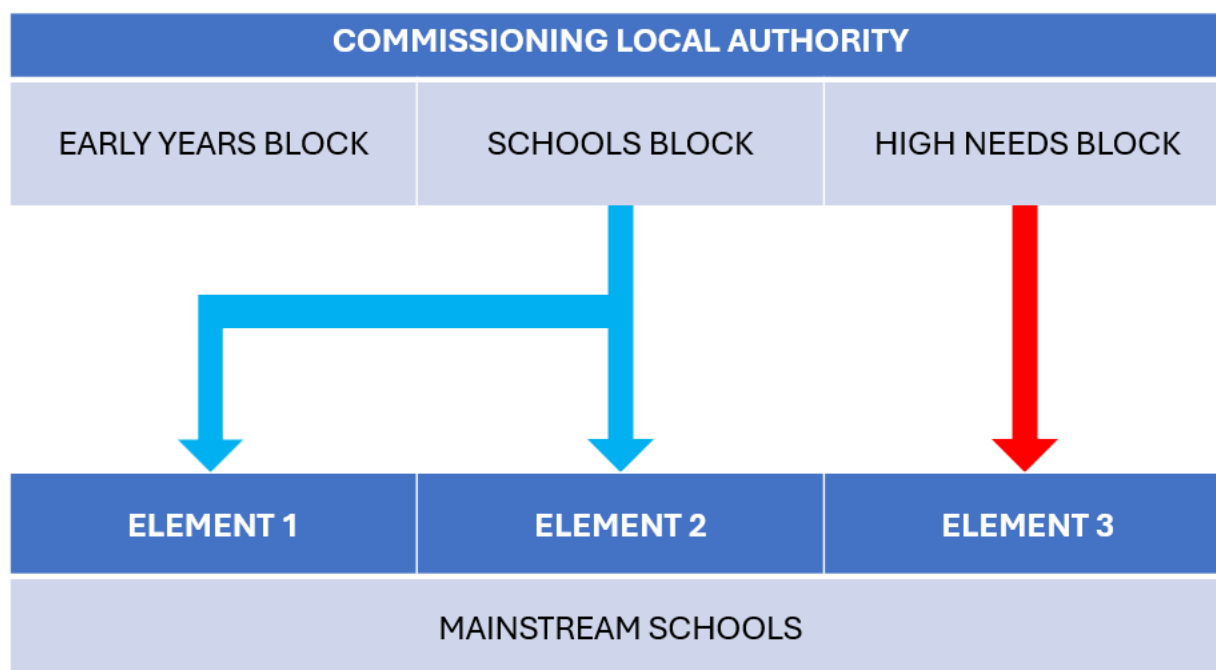
High Needs Funding (HNF) & Mainstream Schools

The local authority is responsible for contributing towards the cost of pupils with high needs in mainstream schools, including both KCC maintained schools and academies, as well as out-of-county placements. KCC adheres to the DfE definition of a pupil with high needs, which is a child whose additional needs cost more than £6,000 per annum.

All schools must support and educate children with additional needs and SEND. When we are talking about funding for education support for children with SEND in mainstream schools this is usually divided into three levels or "elements" of costs.

- Element 1 – Core education funding
- Element 2 – Notional SEN budget
- Element 3 – Top-up funding (accessed via Communities of Schools (CoS) or directly from the local authority)

This is illustrated in the following diagram.



Element 1 or Core Funding: This funding is intended to cover the costs that could be incurred in educating a child in a school, regardless of if they have SEN or not, it pays for things such as the school building and class teachers. Mainstream schools receive this funding through their main school budget for pupils from reception to year 11, who are aged 4 and above at the start of the academic year (October School Census). Each school budget will vary depending on the school, the characteristics and age of the children being supported.

This funding is expected to cover:

- A curriculum that is appropriately organised and differentiated for all children and young people
- The cost of the school Special Educational Needs Co-Ordinator (SENCo) and the time required to undertake their duties
- All aspects of Quality First teaching (refer to Kent guidance on [Mainstream Core Standards \(MCS\)](#) and Continuum of Need and Provision published May 2025)

Schools use their core funding to support the majority of pupils facing moderate barriers to learning, as well as utilising Element 2 funding (the notional SEN budget) for identified pupils with high needs (described below). Kent's Mainstream Core Standards outline provisions that are available to all children and young people with SEND in mainstream schools using funding already delegated to schools from Element 1 and 2 of the DSG.

Element 2, or Core funding (Notional SEND Budget): this is also part of mainstream maintained schools and academies budget and is a clearly identified (but notional) budget within their overall budget allocation. This budget is intended to help schools fulfil their duty to use their 'best endeavours' to secure educational provision for pupils with SEN.

The notional SEN budget is indicative, and schools must allocate it appropriately based on pupil needs. The DfE maintains the vast majority of maintained schools and academies should have sufficient funding in their delegated budget to support SEN as required. The government expects

schools to spend at least £6,000 from their own budgets on additional support for a child (over and above the core school offer) before seeking further resources from the local authority. The notional SEN budget is not intended to provide £6,000 for every pupil with SEN, as most pupils' support costs are less than that. Nor is it meant to provide a specific amount per pupil for those with lower support costs. The notional SEN budget may not always cover the full cost of high needs pupils, and some support may exceed the notional amount. It is neither a target nor a constraint on a school's duty to secure the required provision for pupils with SEN. Kent's Mainstream Core Standards outline provisions that are available to all children and young people with SEND in mainstream schools using funding already delegated to schools from Element 1 and 2 of the DSG.

KCC, in agreement with the county's Schools' Funding Forum, has established the local formula used to calculate the notional SEN budget for all Kent schools (see further details below). [The SEND and Alternative Provision Improvement Plan - Right Support, Right Place, Right Time 2023](#), indicates potential changes to the notional SEN budget in the future, which KCC will follow as directed by the new government.

The notional SEN budget amount is shown as part of a maintained school's budget notification and in an academy's general annual grant (GAG) notification.

In addition to the notional SEN budget, schools may have access to other funding sources to support the education of particular children or cohorts of children, who may have special educational needs, for example Pupil Premium. It is important schools make best use of all their funding available, combining resources to meet their duties to secure educational provision for pupils with SEN.

Element 3, or Top-up Funding: HNF top-up is funding that is required beyond the core funding (Elements 1 and 2) to enable a pupil or student with high needs to participate in education and learning. This funding is provided to the Council through the High Needs Block.

In Kent, we are in the process of changing how the Council allocates high needs top-up funding to mainstream schools. From September 2025, Communities of Schools (CoS) will make decisions in how best to distribute top-up funding for children on SEN support and children with an EHCP that would benefit from broader support and strategies, whilst schools will continue to receive specific funding allocations for children with more complex requirements. CoS are responsible for making allocation decisions in line with their [Terms of Reference](#).

Top-up funding is intended to contribute to the cost of special educational provision for a child with high needs. It is not intended to cover the full cost. Whilst it is the expectation of the DfE that most pupils with an EHCP may receive some funding, it is at a local authority discretion whether this is made available to children outside statutory assessment process. In Kent we have made available high needs funding top-up for children with or without an ECHP. There is, however, no statutory requirement that a council must pay top-up funding at a particular rate requested by a school.

Maintained Schools with a Specialist Resource Provision (SRP)

Funding for children attending an SRP works in a similar way to mainstream schools, with the funding rate made up of the same 3 elements. However, the school will receive place funding from

the local authority to cover the cost of Element 2 (rather than this expected to come from the main school budget).

Notional SEN budgets

Calculation and allocation for Kent schools

Individual School Budgets are calculated using a number of factors, prescribed by the DfE, intended to reflect the school circumstances and the characteristics of the children attending. Every Council is required to use these factors to then calculate the notional SEN budget. The agreed factors for Kent are:

- **5% Basic Entitlement (basic per pupil funding rate)**
- **70% Ever 6 Free School Meals, Deprivation, and Mobility**
- **100% Low Prior Attainment**
- **43% Minimum Per Pupil Funding Levels and Minimum Funding Guarantee**

Notional SEN Top-up Funding

In Kent, we have recognised that some schools may require additional funding to support the funding of the Element 2, where the school may have a disproportionate number of children with high needs. This has historically been paid to:

A: Schools with notional SEN budgets less than £60,000 per annum (normally our smallest schools).

B: Schools defined as having a disproportionate number of pupils with high needs compared to their notional SEN budget. This definition is reviewed each year, as the total number of children is increasing in mainstream schools. Additional funding is provided when the total cost of high needs pupils exceeds:

- **Primary School (roll up to 175):** 40% of the school's notional SEN budget
- **Primary School (roll between 176 and 315):** 45% of the school's notional SEN budget
- **Primary School (roll over 315):** 50% of the school's notional SEN budget
- **Secondary Schools:** 50% of the school's notional SEN budget

The future and administration of notional SEN top-up funding is under review as part of the implementation of the new SEN funding model for state-funded schools. Therefore, payments have been fixed based on December 2024 data to provide stability to schools during the transition period (2025/26).

Notional SEN budget – key points

1. Purpose: The notional SEN budget is designed to assist schools in covering the costs of additional support for pupils with SEN. It is an indicative amount included in the school's delegated budget and is not a separate or ring-fenced funding strand.

2. Calculation: Local authorities determine the notional SEN budget using a locally agreed formula and funds from the Schools' Block of the DSG.

3. Usage: Schools are expected to utilise this budget to cover the costs (up to at least £6,000 per pupil) of additional support required by pupils with SEN. This includes hiring additional staff, purchasing specialised equipment, or providing tailored educational programs. The budget ensures that pupils with SEN receive the necessary support to thrive in their educational

environment. It is not intended to provide a flat-rate £6,000 allowance for every pupil with SEN, as most pupils' support costs less than that. The Mainstream Core Standards (MCS) are a KCC resource to support schools by defining the resources normally available to all children and young people in Kent schools, whether they have SEN or not.

4. Legal Framework: The [Children and Families Act 2014](#) establishes the general presumption in law that children and young people with SEN should be educated in mainstream settings. [The SEND code of practice 2015](#), which is statutory guidance that schools must follow, provides more information on mainstream schools' legal duties regarding their pupils with SEN. These duties include using their best endeavours to ensure that the special educational provision required by a pupil's SEN is made. The requirement to identify a notional SEN budget is set out in the [School and Early Years Finance \(England\) Regulations 2023](#).

5. Flexibility: While the notional SEN budget offers a guideline for spending, it is not a strict limit. Schools can seek additional resources if the costs of supporting a pupil with SEN exceed the notional amount. This could include wider resources within the Kent system or HNF top-up accessible via CoS.

6. Access: Information on your school's notional SEN budget can be found in your maintained school's budget notification or your academy's GAG notification. Information on all Kent schools' notional SEN budgets is available on the Local Offer pages (coming soon) or via your CoS.

Utilisation of the Notional SEN Budget

The notional SEN budget serves as an indicative amount within a school's delegated budget. Below are several ways in which it can be utilised, though this list is not exhaustive:

- 1. Mainstream Core Standards:** Provision in place for all learners with SEND, considering all learners' individual needs through quality first teaching and accompanying training
- 2. Additional Support:** To provide extra support required for pupils with SEN, covering costs related to tailored interventions, additional resources, and staff SEN training
- 3. Individualised Provision:** Schools can use the budget to create personalised learning plans for pupils with SEN, including one-on-one support, assistive technology, or specialised teaching materials
- 4. Training and Professional Development:** The budget can support training for teachers and staff to enhance their ability to effectively meet the needs of pupils with SEN
- 5. Interventions and Support:** Funding interventions, therapies, or counselling services for pupils with SEN
- 6. Monitoring and Evaluation:** Supporting schools in assessing the impact of SEN provision and adjusting strategies as needed
- 7. Additional Staffing:** Employing additional teaching assistants or SEN specialists to work with pupils with SEN
- 8. Adaptations to Facilities:** Making minor physical adjustments to school buildings or classrooms to accommodate pupils with specific needs (e.g., ramps, accessible bathrooms)
- 9. Adaptations to Curriculum:** Making necessary adjustments to the curriculum to ensure it is accessible to all pupils, including those with SEN

It is important to note that the notional SEN budget is indicative, and schools must use their discretion to allocate it appropriately based on pupil needs. It is neither a target nor a constraint on

a school's duty to use its 'best endeavours' to secure the provision required for its pupils with SEN. The notional SEN budget may not always cover the full cost of high need pupils, and some support may exceed the notional amount. In such cases, HNF top-up may be required, which can be accessed via CoS.

CoS aim to facilitate the sharing of best practices between local schools, offering opportunities to gather ideas for the effective and efficient use of the notional SEN budget, identify resources already available within the Kent SEN system, and explore collective opportunities for sharing resources and requesting HNF top-up when needed.

Examples of Inappropriate Uses of the Notional SEN Budget

The notional SEN budget should not be used for the following purposes:

1. **SENCo Salary:** The salary for the SENCo is a statutory role and should be included in the school's staffing establishment
2. **Non-SEN Related Expenses:** General school expenses that are not directly related to supporting pupils with SEN or costs that would have to be met even if the school had no pupils with high needs, such as general classroom supplies, non-SEN staff salaries, and general building maintenance
3. **Personal Budgets:** Personal budgets are separate from the notional SEN budget and can only be used to fund the support specified in an Education, Health, and Care plan (EHCP), subject to approval by local authorities and health authorities
4. **Capital Expenditure:** Funding for capital projects such as building new facilities or major renovation works
5. **Non-Targeted Support:** Support that does not specifically address the needs of pupils with SEN. For example, it should not be used for general teaching assistants unless they are supporting pupils with SEN
6. **General School Costs:** Covering any general school expenses unrelated to SEN support
7. **Staff Salaries:** Salaries of teaching or non-teaching staff who are not working with pupils who have SEN should not be funded from this budget
8. **Curriculum Resources:** General classroom resources or textbooks
9. **Educational Assessments:** Educational or other assessments (both non-statutory and EHC needs assessments), for example by educational psychologists
10. **Legal Costs:** The costs of legal action against the local authority decisions on assessment, provision, and top-up funding, including support for parents/carers seeking SEN tribunal judgements on local authority decisions

Communities of Schools

CoS provide mainstream schools access to Element 3 top-up funding when required for:

- Pupils with SEND Support.
- Pupils with an EHCP requiring broader support and strategies.

Full information on CoS, including operational guidance, terms of reference, and other relevant material, can be found on Kelsi (coming soon).

All Kent schools' notional SEN budgets are available on KELSI.

Each CoS will have access to information about their own schools' notional SEN budgets, facilitating discussions on the best use of collective funds and enabling targeted support.

Review

Notional SEN budget guidance will be reviewed annually