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Guidance

PE and sport premium: conditions of grant 2023 to 2024 (academies)

Updated 22 February 2024

Applies to England

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This publication is available at <https://www.gov.uk/government/publications/pe-and-sport-premium-conditions-of-grant-2023-to-2024/pe-and-sport-premium-conditions-of-grant-2023-to-2024-academies>

1. Introduction

The primary PE and sport premium 2023 to 2024 (“the premium”) will be paid by the Secretary of State for Education (“Secretary of State”) to the proprietor of the academy as a grant under section 14 of the Education Act 2002.

In accordance with section 16 of that Act, the Secretary of State sets the following terms on which financial assistance is given in relation to the premium payable for the academic year 2023 to 2024.

The premium for the 2023 to 2024 academic year is paid in 2 instalments from the Secretary of State to the proprietor of the academy as follows:

| Financial year | 2023 to 2024 academic year | Payment date |
|----------------|------------------------------|-----------------|
| 2023 to 2024 | September 2023 to March 2024 | 8 November 2023 |
| 2024 to 2025 | April 2024 to August 2024 | 8 May 2024 |

2. Use of the PE and sport premium

Any use of the PE and sport premium **must** be in accordance with the terms outlined in this document. This means schools **must** use the PE and sport premium to:

- build capacity and capability within the school and **ensure** that improvements to the quality of PE, sport and physical activity provision made now are sustainable and will benefit pupils joining the school in future years; and
- develop or add to the PE, sport and physical activity that the school provides

The Department for Education (DfE) has published information on [how much PE and sport premium funding primary schools receive, and advice on how to spend it.](https://www.gov.uk/guidance/pe-and-sport-premium-for-primary-schools) (<https://www.gov.uk/guidance/pe-and-sport-premium-for-primary-schools>)

3. Basis of allocation

Allocations for the academic year 2023 to 2024 are calculated using the number of pupils in years 1 to 6, as recorded in the January 2023 census, as follows:

- schools with 17 or more pupils receive £16,000 plus £10 per pupil
- schools with 16 or fewer pupils receive £1,000 per pupil

Where a school's pupils are not recorded by year group, pupils aged 5 to 10 are deemed eligible.

In the case of a school which has opened or is due to open during the 2023 to 2024 academic year, the above formula will apply based on pupils recorded on the autumn 2023 school census. Allocations for such schools will be paid in March 2024 (first instalment) and in May 2024 (second instalment).

Proprietors of academies receive the premium directly from the Education and Skills Funding Agency (ESFA). Schools that convert to academies on or after 1 September 2023 up to and including 1 April 2024 will be paid the April to August 2023 element of the academic year allocation direct from ESFA in May 2024.

Schools that convert to academies on or after 1 September 2022 up to and including 1 April 2023 will be paid the April to August 2024 element of the academic year allocation direct from ESFA in May 2024.

4. Terms on which the premium is allocated to academies and free schools

Proprietors must use the funding to make additional and sustainable improvements to the provision of PE and sport for the benefit of all primary-aged pupils to encourage the development of healthy, active lifestyles. Schools **must** spend the PE and sport premium funding in within the academic year it has been allocated for and funding should not be allocated only to benefit a certain year group.

Schools cannot roll-over any unused funding into the following academic year.

The Secretary of State does not consider the following expenditure as falling within the scope of additional or sustainable improvement:

- capital expenditure (except for goods within the de minimis value for purchases set by the school)
- employing coaches or specialist teachers to cover planning preparation and assessment (PPA) arrangements. This should be funded from a school's core staffing budgets
- teaching the minimum requirements of the national curriculum (or, in the case of academies, to teach the existing PE curriculum) – apart from top-up

swimming lessons after pupils' completion of core lessons. Teaching of the curriculum should be funded through a school's core funding

- the purchase of services that will be delivered or/used in following academic years (this includes the payment of invoices/subscriptions in advance)
- the purchase of staff PE kit

Schools **must** publish a report detailing how they have spent their PE and sport premium funding allocation on their school website by 31 July 2024.

Reports must include:

- the amount of PE and sport premium received
- a full breakdown of how it has been spent, including justifying any additional costs incurred
 - including the measurable impact that the school has seen on pupils' PE attainment, physical activity, and sport participation due to the spending; and
- showcasing how the spend will be sustainable in the future.

Schools **must** also publish the percentage of pupils within its year 6 cohort in the 2023 to 2024 academic year who met the national curriculum swimming and water safety requirements.

The department will review the reports of a selection of schools to assess whether their PE and sport premium spending is compliant with the terms set out within this document.

4.1 Defining capital expenditure

PE and sport premium funding cannot be spent on capital expenditure, this funding can only be used for revenue expenditure. If you are unsure whether a particular cost can be classified as revenue expenditure, seek local professional advice. The department cannot provide individual advice on the classification of expenditure.

Capital expenditure for the purposes of this grant funding is defined as:

“The purchase of an asset (tangible or intangible), or expenditure which adds to/enhances and not merely maintains the value of an existing asset.”

If the spending would trigger asset recognition for the school/local authority, under your own local accounting policy, then the spending would not be eligible to be funded through this grant. However, occasions where the grant funds are

used to maintain existing assets, a revenue cost, are allowable eg re-painting lines on the playground is allowable as the asset (the playground) should already be recognised as an asset, and this type of spending is a revenue maintenance cost.

An explanation of capital expenditure is included in the associated guidance.

5. Variation

The basis for allocation of the premium may be varied by the Secretary of State from those set out in clause 3 above, if requested by the academy or free school or at the discretion of the Secretary of State.

6. Other terms

If the proprietor of an academy fails to comply with the terms set out in the paragraphs above, including but not limited to a school misusing the premium, the Secretary of State may require the recovery of the whole or any part of the premium paid to the proprietor of the academy.

This will be notified in writing to the proprietor of the academy, where any such recovery sum will be notified and shall be recovered against general annual grant (GAG) funding by ESFA on behalf of the Secretary of State or withheld from subsequent instalments of the premium. Any such recoveries will be undertaken in line with the proprietor of the academy's funding agreement.

7. Overpayments

Any overpayment of the premium shall be recovered against GAG funding by ESFA on behalf of the Secretary of State.

8. Further information

The financial accounts and any other documents or records relating to the recipient's accounts (for the purposes of this grant "recipient" is the academy or

free school proprietor) must be made available for inspection by the Secretary of State and by the Comptroller and Auditor General.

The Comptroller and Auditor General may, under section 6 of the National Audit Act 1983, carry out examinations into the economy, efficiency, and effectiveness with which the recipient has used its resources in discharging its grant-aided activities.

The academy or free school proprietor must provide such further information as may be required by the Secretary of State for the purpose of determining whether, or to what extent, it has complied with the terms set out in this document. Failure to provide this information may result in the Secretary of State requiring the recovery of the whole or any part of the premium paid to the academy or free school proprietor, according to the method outlined in paragraph 6, or the withholding of subsequent instalments of the premium.

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