



Department
for Education

Guidance

Primary PE and sport premium: conditions of grant for the academic year 2025 to 2026

Updated 20 October 2025

Applies to England

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1. Introduction

1.1 Legislation

The PE and sport premium (“the premium”) will be paid by the Secretary of State for Education (“the Secretary of State”) as a grant under section 14 of the Education Act 2002 (“EA 2002”). In accordance with section 16 of the EA 2002, the Secretary of State attaches the following terms to the grant payable for the academic year 2025 to 2026.

1.2 Purpose

The purpose of the premium is for schools 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.

This means schools **must** use the 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

Any use of the premium **must** be in accordance with the terms outlined in this document.

The Department for Education (DfE) has published information on [how much 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>)

1.3 Period

These conditions of grant cover the academic year 2025 to 2026.

2. Eligibility

2.1 Types of settings

The following settings are eligible to receive the premium:

Maintained schools

This includes:

- mainstream schools
- special schools
- pupil referral units and hospital schools

Academies

This includes:

- mainstream academies and free schools
- alternative provision academies

Non-maintained special schools (NMSS)

3. Payments

3.1 Calculation

An allocation for this grant has been calculated using a standardised methodology.

Allocations for the academic year 2025 to 2026 are calculated using the number of pupils in years 1 to 6, as recorded in the January 2025 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.

3.2 Payment timetable

	Local authorities and their maintained schools	Academies	NMSS
Payment 1 (50%)	31 October 2025	3 November 2025	18 December 2025
New schools	28 February 2026	10 March 2026	17 April 2026

	Local authorities and their maintained schools	Academies	NMSS
Payment 2 (50%)	30 April 2026	9 May 2026	17 April 2026

3.3 School closures, openings and academy conversions

In the case of a mainstream or special school which has opened or is due to open during the 2025 to 2026 academic year, the above formula will apply based on pupils recorded on the autumn 2025 school census. This will also apply to NMSS.

Allocations for such mainstream or special schools will be paid in February 2026 (first instalment) and in April 2026 (second instalment), and for NMSS the full payment will be made in April 2026.

The allocations for each school in the authority will be published in October 2025 and include schools that were maintained schools on 1 September 2025.

Authorities should not pay the premium to proprietors of academies that converted before 1 September 2025.

Proprietors of academies receive the premium directly. Maintained schools that convert to an academy on or after 1 September 2025 and up to and including 1 April 2026 will receive the premium in a single instalment in May 2026 to cover the April to August 2026 element of the academic year.

In the case of an academy which has opened or is due to open during the 2025 to 2026 academic year, the above formula will apply based on pupils recorded on the autumn 2025 school census. Allocations for such schools will be paid in March 2026 (first instalment) and in May 2026 (second instalment).

If a setting closes during the financial year, the local authority (for maintained schools and NMSS) or DfE (for academies) should allocate the premium for the proportion of the financial year for which the setting is open.

This grant is allocated on a school level basis. DfE will not seek to clawback any grant funding from a local authority if a school converts to academy status after the payment is made. The grant allocation is intended for the school, and the local authority shall pass on the entire grant funding to the school immediately upon receipt from DfE. In addition, any unspent grant funding should remain with the school after it converts.

In respect to calculating a school's final accounts, any pro-rated amount up to the point of conversion is included in the balance calculation for the school. The remaining amount which relates for the period after the school has converted should be accounted for by the academy.

3.4 Additional local authority obligation

Local authorities will be required to certify that they have passed on the correct amount of funding to schools or, where funding has been spent centrally, that it has been spent in line with the terms outlined in this document. DfE will issue a certification form in spring 2026.

Local authorities must pass the premium on to their maintained schools immediately in line with their scheme for financing schools. The premium must be made available by the authority to the school irrespective of the existence of any deficit relating to the expenditure of the school's budget share. The premium is not part of the school's budget shares and is not part of the individual school's budget. It is not to be counted for the purpose of calculating the minimum funding guarantee.

4. Assurance

4.1 Eligible spend

The premium must only be spent on making 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 premium within the academic year it has been allocated for; schools cannot roll-over any unused funding into the following academic year.

The school should make its best endeavours to ensure that the premium is deployed in a manner that benefits the school as a whole, rather than being restricted to a specific year group or cohort.

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 – the threshold limit value set for purchases)
- employing coaches or specialist teachers to cover planning preparation and assessment (PPA) arrangements
- staff salaries, for example using your premium funding allocation to:
 - employ someone whose role is to specifically administer the PE and sport premium
 - employ someone that is responsible for arranging and running PE, sport or activity sessions
 - cover teaching during the school day
 - fund the cost of a teaching assistant or apprentice to deliver PE lessons, sport or physical activities instead of teaching staff during the school day.
- to teach the existing PE curriculum (or, in the case of academies, to teach the existing PE curriculum) – apart from top-up swimming and water safety 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 or subscriptions in advance)
- the purchase of staff or pupil PE kit

4.2 Digital expenditure reporting return

All schools must complete the digital expenditure reporting return outlining how the school has used the premium and the impact it has had on achieving the aims and objectives of the funding. It is not possible for a multi-academy trust (MAT) to complete 1 return for all the schools within the MAT.

The return will become accessible to schools in June 2026 and must be completed by 5:00pm on 31 July 2026.

Following its submission, schools will also have the option of downloading copies of the return to meet PE and sport premium reporting requirements.

The information that will need to be entered onto the return includes:

- confirmation of the school's premium allocation
- figures on the overall spend
- what the funding has been spent on
- whether there is any unspent funding
- swimming and water safety attainment

4.3 Publishing a report

A school must publish on its website a report detailing how it has spent its premium by 31 July 2026.

If a school chooses to download a copy of its digital expenditure reporting return and use this as its published report, it must ensure that prior to publishing the digital expenditure reporting return meets accessibility requirements.

In the case of a MAT which may include several primary schools, the PE and sport premium allocated to each individual school may be pooled into a consolidated fund. This collective allocation will be used to support PE and sport provision across all schools within the trust, ensuring equitable benefit and strategic deployment of resources. Each individual recipient school will be required to publish a report on its website detailing how it has spent its premium. A MAT cannot publish a single document to cover all schools.

The published report must include:

- the amount of PE and sport premium funding received
- a full breakdown of how it has been spent
- the impact seen by the school on pupils' participation and attainment in PE and sport
- how this improvement will be sustained

The report must also contain details on the percentage of pupils in year 6 who have met the national curriculum requirement to:

- swim competently, confidently and proficiently over a distance of at least 25 metres
- use a range of strokes effectively – for example, front crawl, backstroke and breaststroke
- perform safe self-rescue in different water-based situations

4.4 Capital expenditure

The premium cannot be used for capital expenditure; it can only be used for revenue 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 you are unsure whether a particular cost can be classified as revenue expenditure, seek professional advice. DfE cannot provide individual advice on the classification of expenditure. Further explanation of capital expenditure is included in the associated guidance. If the spending triggers asset recognition for the school under the school/local authority/trust's local accounting policy, then the spending will not be eligible to be funded through this grant.

Use of the premium for revenue maintenance costs associated with existing assets is permitted in certain circumstances. For example, repainting lines on a playground is allowable, as the playground is an existing asset and the expenditure constitutes routine maintenance rather than capital investment.

4.5 Carry forward funding

Funds must not be carried forward past 31 July 2026.

5. Further information

The financial accounts and any other documents and records relating to the recipient's accounts shall be open to 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.

Local authorities, schools and settings must provide information as may be required by the Secretary of State to determine whether they have complied with these conditions. 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 local authority or setting, or the withholding of subsequent instalments of the premium.

6. Variation

The basis for allocation of this grant may be varied by the Secretary of State from that set out above, if so, requested by the local authority, school or setting, or at the discretion of the Secretary of State.

7. Recovery of funding

If a local authority, school or proprietor of an academy fails to comply with the terms and conditions set out in this document, the Secretary of State may recover some, or all the PE and sport premium grant that has been allocated. Schools/local authorities will be notified in writing if a recovery was to be made.

Recoveries will be made by offsetting the amount against subsequent payments due to the local authority, school or proprietor from the department.

The recipient must notify DfE immediately through the [Customer Help Portal](https://customerhelpportal.education.gov.uk/) (<https://customerhelpportal.education.gov.uk/>) if it becomes aware of any instance of error, suspected fraud or

financial irregularity in the use of the funds.

8. Overpayments

If a local authority, school or setting identifies that it has been overpaid, it must contact DfE to arrange recovery of the excess. Where the department identifies an overpayment, it may seek to recover the excess. The local authority or school will be notified of this in writing if this was going to happen.

9. Enquiries

For queries relating to these terms and conditions please contact PE.PREMIUM@education.gov.uk

