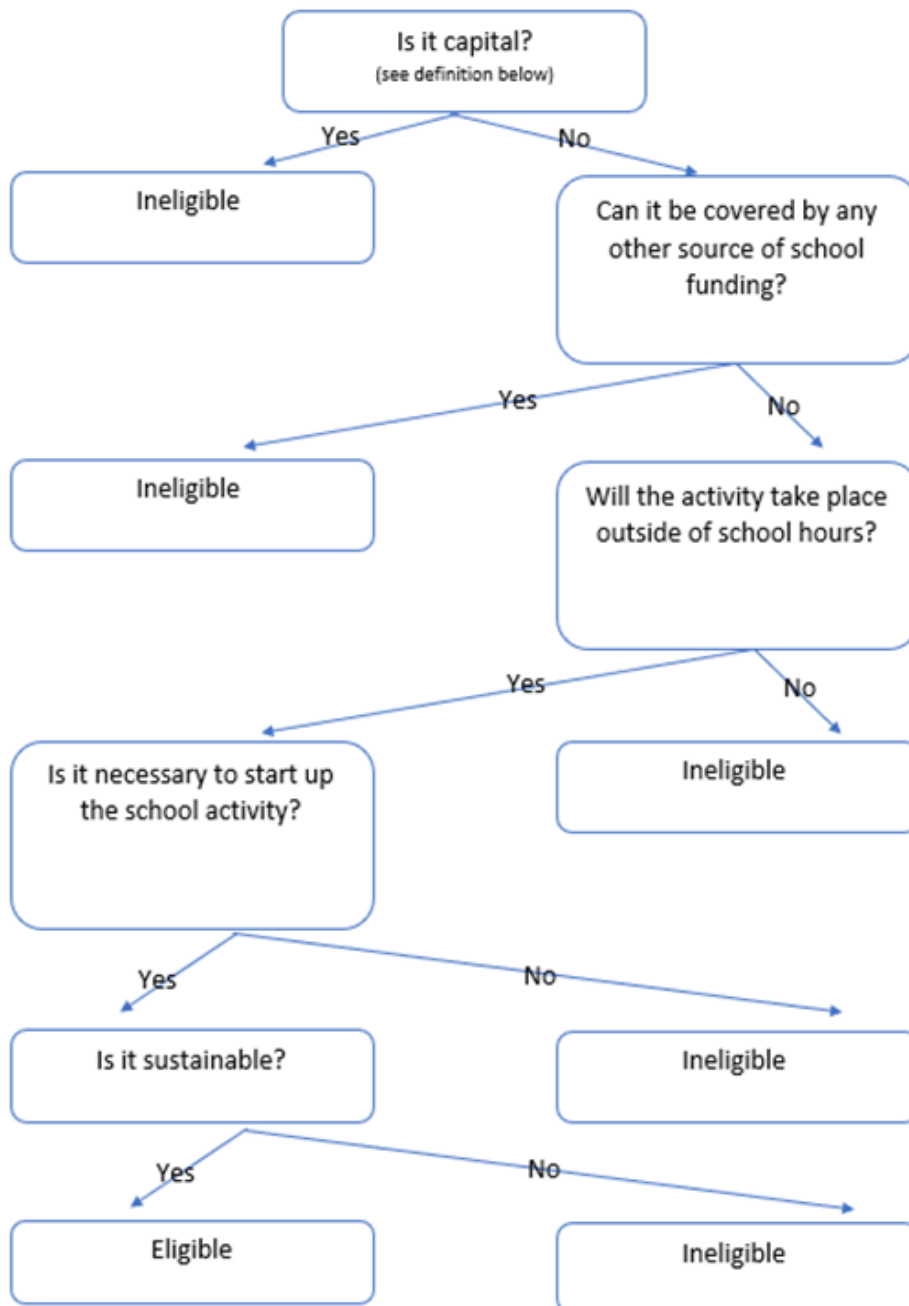


# Eligible & Ineligible Spend

excluding swimming

Large scale capital and building works are ineligible spend. Therefore schools cannot fund “capital assets or funding from which an entity expects to derive benefit for more than one year: typically land, buildings, vehicles and information technology. They are usually called fixed assets.”

When considering school spend on the programme, we ask that partners focus on the following 4 key questions –



continue on next page....

## Capital Expenditure Information (guidance taken from the Department for Education [PE and sport premium for primary schools](#))

The grant payments should not be used to fund capital expenditure. Large scale capital and building works are ineligible spend. “Capital assets or funding are those from which an entity expects to derive benefit for more than one year: typically land, buildings, vehicles and information technology. They are usually called fixed assets.”

Where schools have an existing capitalisation policy, you should use this policy to determine whether proposed spending would be capital expenditure.

If a school does not have a capitalisation policy it remains for them to determine what qualifies as capital, but you might wish to use the following resources:

- local-authority-maintained schools: [consistent financial reporting framework: capital expenditure](#)
- academies: capital expenditure is defined in the [academies handbook](#) as: “capital assets or funding are those from which an entity expects to derive benefit for more than one year: typically land, buildings, vehicles and information technology. They are usually called fixed assets.”

Small purchases should not be capitalised. Your school or trust should determine an appropriate (de minimis) value, below which transactions should be charged to revenue.'

### Other sources of funding information

School and college funding and finance: detailed information

[Schools, colleges and children's services: School and college funding and finance - detailed information - GOV.UK](#) ([www.gov.uk](http://www.gov.uk))

The national funding formulae for schools and high needs -

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1091988/2023-24\\_NFF\\_Policy\\_Document\\_.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1091988/2023-24_NFF_Policy_Document_.pdf)

PE and sport premium for primary schools -

[PE and sport premium for primary schools- GOV.UK](#) ([www.gov.uk](http://www.gov.uk))

### Swimming Spending

Any spend that is new or extends what the school currently offers for swimming can be funded. E.g. if a swimming pool is opened for an extra hour (1pm – 2pm) all costs incurred to use this facility will be covered in the spend – heating, lifeguards, equipment etc.

Please refer to the Eligible & Ineligible Spend flow chart on page 1 for all other swimming spend.