

Apprenticeship Funding Rules

Version 3

August 2026

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Agenda

- 1 Latest Updates
- 2 Full Apprenticeships 2026/2027
- 3 Units & Modules 2026/2027
- 4 Challenges & Choices
- 5 Resources & Future Support

Latest Changes Overview

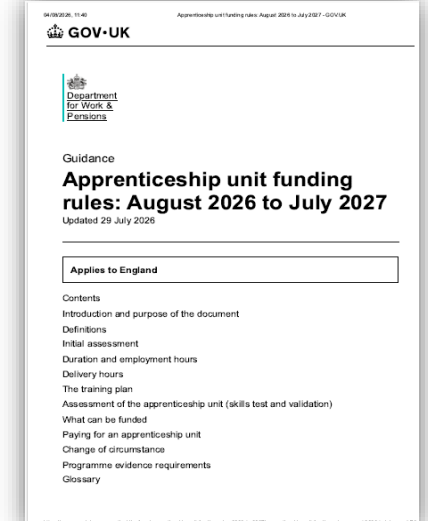
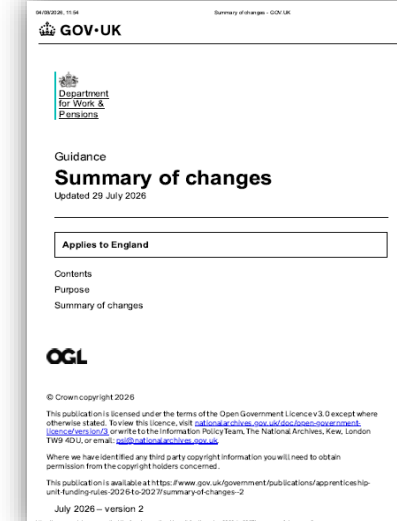
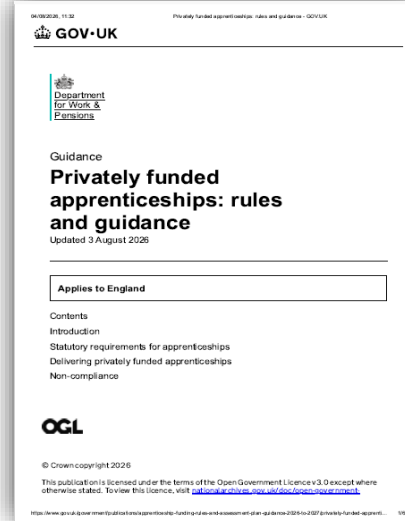
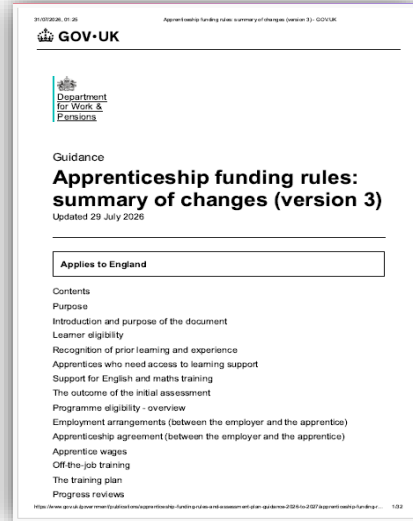
Where we are now

<https://www.gov.uk/government/publications/apprenticeship-funding-rules-and-assessment-plan-guidance-2026-to-2027>

Full Apprenticeship Standards- V3

Privately Funded Apprenticeship Standards-V2

Apprenticeship Units- V2



NB the hyperlink address / document name says this V3 document is Version 1:
<https://www.gov.uk/government/publications/apprenticeship-funding-rules-and-assessment-plan-guidance-2026-to-2027/apprenticeship-funding-rules-summary-of-changes-version-1>

This is not going to be the only set of Rules for 2026/2027...

Autumn:

£2000 Hiring Fee Live
Assessment Reform
Subcontracting Review
Budget
Devolution
LLE Opens

Spring:

Spring Statement
New Units..?
LLE Modules Live
Industrial Strategy Refresh..?
White Paper review

Full Apprenticeship Rules

Full Rules Version 3: Policy Change

Page Summary & <i>Rules</i>	Para	NEW RULE	Actions
22/92	213.1	For new starts from 1 August 2026 where a levy payer has insufficient funds in their AS account and the apprentice is aged 25 or over (at the start of their apprenticeship training), the government will fund 75% of the training and assessment costs (up to the funding band maximum).	☐ Review data on age profiles for course intakes, success rates and analyse the impact on earnings based on achievement, retention and outcomes by size of employer and age ☐ Model what this means for your target cohorts and where you need to improve achievement or develop / expand markets ☐ Identify employers known to be in/at risk of dropping into co-investment ☐ Update assumptions or models for financial forecasts / earning forecasts ☐ Review levy transfer policy and guidelines, eligibility and assessment and update to manage potential risks ☐ Update all employer and programme literature and web text ☐ Update employer TNA and pricing models to clearly assess risk of employer dropping into co-investment and their appetite – check their own Levy Transfer Policy ☐ Recalibrate any RPEL to price models to differentiate further by AGE ☐ Update any policies relating to payments and collection of funds ☐ Brief all business development staff, brief all staff
22/92	214.2	For new starts from 1 August 2026 where a levy payer has insufficient funds in their AS account, government will fund all the training and assessment costs (up to the funding band maximum) for those apprentices who are aged between 16 and 24 years old (or 15 years of age if the apprentice's 16th birthday is between the last Friday of June and 31 August) at the start of their apprenticeship training.	
31/157	Glossary	Co-investment This is where the government shares the cost of training and assessing apprentices with employers. The government will support the following types of employers: non-levy payers and levy payers who have run out of levy funds. For apprenticeship training that starts on or after 1 August 2026, levy employers who have run out of levy funds will be liable for 25% of the cost of apprenticeship training and assessment for apprentices aged 25 or over at the start of their apprenticeship training. For employers who do not pay the levy they will be liable for 5% of the cost of training and assessment for apprentices aged 25 or above at the start of their apprenticeship training. The government will pay the rest up to the funding band maximum.	

Apprenticeship Unit Rules

Apprenticeship Units Explained

What are Apprenticeship Units?

- Funded by the Growth & Skills Levy
- Discrete short courses derived from
 - Full apprenticeship KSBs
 - Often across multiple levels and Standards
- Funding rate and unit scope/approval via Skills England
- Skills test at the end - must be passed
- 'Flexible delivery model' to suit employer needs
- Not inspected by Ofsted until 2027

Scope

- 30-140 delivery hours
- Delivered between 1 and 16 weeks
- Stackable credits
- Alignment with the Industrial Strategy
- Alignment with Skills England 'advice on where demand, impact and need are greatest'
- Passing a unit = possible exemption from apprenticeship

Eligibility Criteria

- Aged 19 and over only
- Employed
- Same eligibility as apprenticeships
- Fully funded for non-levy payers
- From August 26, levy payers without funds pay 25% of costs

Target

- CPD and upskilling- not new careers
- New learning due to technology or advances in practice
- Top-up for competency
- Short-course and flexible provision.
- Wider participation and access

Provider Eligibility

- Initial delivery limited to those contacted directly 'Invitation to Deliver'
- existing APAR providers delivering in the standards or sector subject areas (tier 2) in the areas from which the units are drawn.
- No indication of 'at risk' on the apprenticeship accountability framework
- Free from contractual funding restrictions

Apprenticeship Unit	Delivery Hours	Funding Rate
AI Strategy and Opportunity	30	£750
AI Adoption Procurement and Governance	30	£750
AI Delivery and Organisational Transformation	30	£750
Electrical fitting and assembly	70	£1,650
Welding (mechanised)	90	£2,100
Battery Manufacturing	70	£1,650
Mechanical Fitting and assembly	70	£1,650
Electric charging point installation and maintenance	35	£950
Solar PV installation and maintenance	35	£950
Permanent modular building assembly	140	£3,200

Unit Rules Version 2: Policy Update / New Rules

Para No.	Section Heading	Change text
74	Paying for an apprenticeship unit - Funds in an employer's apprenticeship service account	For levy paying employers who have insufficient levy funds, where the learner is aged 25 or over at the start of their training, we will pay the milestone payments to the provider based on 75% of the funding rate (this will be the government's contribution). See paragraph 94 for information regarding the employer's contribution.
93	Paying for an apprenticeship unit - Employer co-investment	For levy paying employers who have insufficient funds, for apprenticeship units that start on or after 1 August 2026, if at the start of their training the learner is aged between 19 and 24 years old the government will fund all of the apprenticeship unit training and assessment costs based on the funding rate (as stated on the apprenticeship unit).
94	Paying for an apprenticeship unit - Employer co-investment	For levy paying employers who have insufficient levy funds, for apprenticeship units that start on or after 1 August 2026, where the learner is aged 25 or over at the start of their training, the government will fund 75% of the apprenticeship unit training and assessment costs, based on the funding rate (as stated on the apprenticeship unit). Providers will need to liaise with the employer directly regarding the payment of any outstanding balance.
106.1	Levy Funding	Removed reference to the 10% government top up payment which will no longer be added to new funds entering levy accounts from 1 August 2026.
121	Paying for an apprenticeship unit - Apprenticeship units funded by transfers of levy funds	For employers who have exhausted the levy funds in their apprenticeship service account, then if at any point the 'sending' employer has insufficient funds to cover the cost of the apprenticeship unit, then where the learner was aged 25 or above at the start of their training the government will only fund 75% of the remaining payments (see paragraph 94 for more information).

Unit Rules Version 2:

Para No.	Section heading		Actions
78.1	Paying for an apprenticeship unit - Use of an employer's apprenticeship service account	78. Employers must: 78.1: remove PAYE schemes from their apprenticeship service account that are no longer operational or not operated by the employer associated with the account (or leaves the group of connected companies)	☐ Conduct a check with the employer AS lead as part of onboarding
81.1	Paying for an apprenticeship unit - Use of an employer's apprenticeship service account	If we withhold payments to the provider because the employer has not approved the details, we will reconcile the payments due to the provider when the data is approved (provided it is approved by the R14 collection relating to the funding year that the payment is due)	☐ Monitor outstanding payment approvals and

The LLE Explained – [Latest on .GOV](#)

What is the LLE?

- A new student finance system being introduced in England.
- Gives **individuals** access to a flexible loan entitlement equivalent to:
 - 4 years of post-18 study
 - Up to Level 6
 - £38,140 over their lives
 - a maintenance loan to cover living costs
- Credit based tuition fee limits for course and modules related to the level of study not time elapsed
- LLE 'single gateway'
- Applications from Sept 26, Delivery from Jan 27

Scope of the LLE

- Full L4-6 courses
 - HTQs.
 - Degrees.
 - Designated distance and online courses
- Modular study:
 - 'high value technical courses L4-5
 - Modules from full L6 aligned to gvt priority skills needs and the Industrial Strategy
- Courses/modules must:
 - Be approved for LLE funding.
 - Meet credit/ quality requirements.
 - Be delivered by registered providers

Eligibility Criteria

- Learners:
 - Must be studying in England.
 - Be aged 18 - 60.
 - Have remaining entitlement available.
- Applies to:
 - Full qualifications.
 - Smaller units/modules of learning.
 - In an existing single 'parent qualification' delivered by the provider
 - Be a bundle or a single module worth at least 30 credits
 - Not be franchised

Target

- Supports:
 - Upskilling.
 - Reskilling.
 - Career change.
 - Employer-responsive provision.
- Encourages:
 - Short-course delivery.
 - Credit accumulation.
 - Flexible entry and exit points.

Eligible Subject Groups

1. computing
2. engineering
3. architecture, building and planning, excluding the landscape gardening subgroup
4. physics and astronomy
5. mathematical sciences
6. nursing and midwifery
7. allied health
8. chemistry
9. economics
10. health and social care

Provider Eligibility

- Must be OfS Registered & DfE approved
- [Application round 1 start Jan 2027; Round 2 from September 2027](#)
- TEF gold or silver and Ofsted at least 'Good'
- Emphasis on strong track records, good outcomes, respond to real employer and learner needs.
- Initially 'a narrow range' of modules then 'gradually expanded'

Privately Funded Apprenticeship Rules

Privately Funded Apprenticeships Version 2:

Principle	What it means in practice
1. No DWP apprenticeship funding can be used	The training and assessment are paid for by employers from their training budget or other internal funding and not through their employer's levy account, a levy transfer or government co-investment.
2. It must remain a statutory apprenticeship	Neither providers nor employers can describe training as an apprenticeship unless the individual is employed and works for reward under a valid English apprenticeship agreement or qualifies under an approved alternative English apprenticeship arrangement.
3. The programme must follow an approved standard	The apprenticeship must align with a standard approved for delivery by Skills England. Neither providers nor employers can design a separate programme and simply call it an apprenticeship.
4. The essential apprenticeship components still apply	It must include off-the-job training delivered during normal working hours, a practical training period of at least the statutory minimum—eight months for new starts—and an independent apprenticeship assessment aligned with the standard.
5. Normal certification requirements remain	The apprentice can only receive an apprenticeship certificate after the statutory requirements, training and assessment have been completed.
6. The apprentice must still be recorded through the ILR	The provider must submit and maintain an Individualised Learner Record using code 99—unfunded learner . The assessment provider must apply for the certificate through the Apprenticeship Assessment Service as a privately funded learner.
7. Providers remain regulated	The training provider must be registered on the Apprenticeship Provider and Assessment Register and have a signed provider agreement. Private payment does not create an unregulated route into apprenticeship delivery.
8. Government incentives and additional support do not apply	Because DWP apprenticeship funding is not being accessed, the apprentice, employer and provider cannot receive any of the apprenticeship incentives or additional payments.
9. English and maths follow broadly the same age principle	English and maths exit requirements are optional for apprentices aged 19 or over when their training begins, unless the particular standard specifies otherwise.
10. The apprentice may contribute financially	Unlike a DWP-funded apprenticeship, the rules do not prohibit the apprentice from contributing towards the eligible costs of training, on-programme delivery or apprenticeship assessment.
11. The apprentice retains legal apprentice status	The employer may pay the apprentice rate of the National Minimum Wage, provided the individual is working under a valid apprenticeship agreement or approved alternative arrangement.
12. Some employment tax benefits may remain available	The employer may qualify for the Class 1 National Insurance exemption while the apprentice is under 25, provided the statutory and documentary conditions are met. This exemption may end during the programme when the apprentice turns 25.
13. VAT treatment may differ	Privately funded training may be subject to VAT depending on the provider's status and the nature of the arrangement. The document directs providers and employers to obtain appropriate VAT advice.
14. Non-compliance affects wider provider status	Providers that fail to meet the statutory and contractual requirements risk losing access to funded apprenticeship delivery and removal from the provider register.

Delivery Impact - Key Programme Principles

Use of non-mandatory L7 qualifications

Use of higher level non mandatory qualifications

P68.3/107.5 A level 7 non-mandatory unit or qualification must not be used to deliver the content of a Level 6 standard. We are working with Skills England to ensure that the content of each standard is clear with regards to mandatory / non mandatory qualifications.

- **For Social Worker Apprenticeships** Skills England have deemed the L6 /L7 routes as ‘mandatory qualifications’ for this occupation - this is the important policy position change.
- The wording for Social Worker says:
"This is a Level 6 apprenticeship. However, there is an option for the learning to be delivered at an undergraduate or postgraduate level. The level will be dependent on the employer's arrangements with the training provider." [i.e. you do have to do one or other qualification – this is the policy line]. In light of this wording, we currently regard both Level 6 and Level 7 delivery as valid mandatory options within this standard. Therefore rule 68.3 does not apply."
- The other important line in the note is ‘While the Level 7 mandatory option remains available within this standard at present, this position may change. Should any changes be made, both Skills England and the Department will provide appropriate notice in advance of implementation’.
- Others may be decided iteratively though some blanket policy decisions may affect multiple standards

New Employer Hiring Payment from 1 October 2026

£2000 'Hiring Grant' Para 133-141

- From October 2026, non-levy paying employers will be able to get a hiring grant of £2000 when recruiting new apprentices if
 - The apprentice is aged between 16 and 24 years old (or 15 years of age if the apprentice's 16th birthday is between the last Friday of June and 31 August);
 - They have an apprenticeship agreement containing a practical period start date from 1 October 2026 onwards (see paragraph 72.4);
 - Are included in the PAYE scheme added to the employer's apprenticeship service account used to fund the apprenticeship training; and
 - has not been employed by that employer for more than 90 days before their practical period start date (see paragraphs 22 and 23).
- Apprentices who have an employment start date of 1 or 2 July 2026 will be eligible if they start their apprenticeship training by 1 October 2026.
- The grant will be in two instalments, first payment once the learner has completed the first 90 days of their apprenticeship, the second at 242 days for short apprenticeship or at 365 days elsewhere.
- P135 The apprenticeship hiring payment for non-levy employers is subject to wider policy considerations and we reserve the right to change or withdraw it during the funding year.
- P135.1 If we need to change or withdraw this product, we will provide at least three months' notice and we will continue to make payments in respect of any existing eligible apprentices.

Rule Change Summary

Key Rule Changes

127.1 The care leaver bursary can be crucial in supporting apprenticeship completion. The provider should tell all apprentices, aged under 25 [list]

208. The provider must agree a contract for services with the employer and this must include the funding band (or negotiated price if less) for the programme [i.e. not at individual learner level if this is easier] and details of the co-investment policy which applies (if applicable).

314.3.1 There is no requirement to break down the price into the eligible cost areas but the provider must include a statement in the contract to confirm that the funding band will only be used directly on eligible costs

313.3 If the apprentice takes a job with an employer which is not related to their apprenticeship, or becomes self-employed, we will continue to fund them as per paragraph 313.1

211.1 Where the details of the end-point assessment organisation and price are not known at the start of the apprenticeship, these must be entered once they have been confirmed. The TNP2 field in the ILR must be left blank until the price of the end-point assessment has been confirmed to ensure accuracy.

Rule Change Summary

Key Rule Changes

38.2 [Providers can] Conduct a skills scan against the requirements of the proposed apprenticeship standard (i.e. the knowledge, skills and behaviours of the standard or a proposed training plan which has been mapped across to the standard's outcomes).

100.3 [The Training Plan must include] A summary of the initial assessment (if not recorded separately)

101. At the end of the programme, the employer, provider and learner must agree that the content of the training plan has been delivered. This can either be recorded in the training plan or in the gateway review process.

102.1 If there is an evidenced delivery reason (e.g. module length), that means an alternative frequency (to every 3 months) is more appropriate the provider must be able to evidence that this has been agreed, with the employer, in advance of the programme starting. These reviews must be no more than 6 months apart. Learning support reviews (where applicable) must still take place at least every 3 calendar months

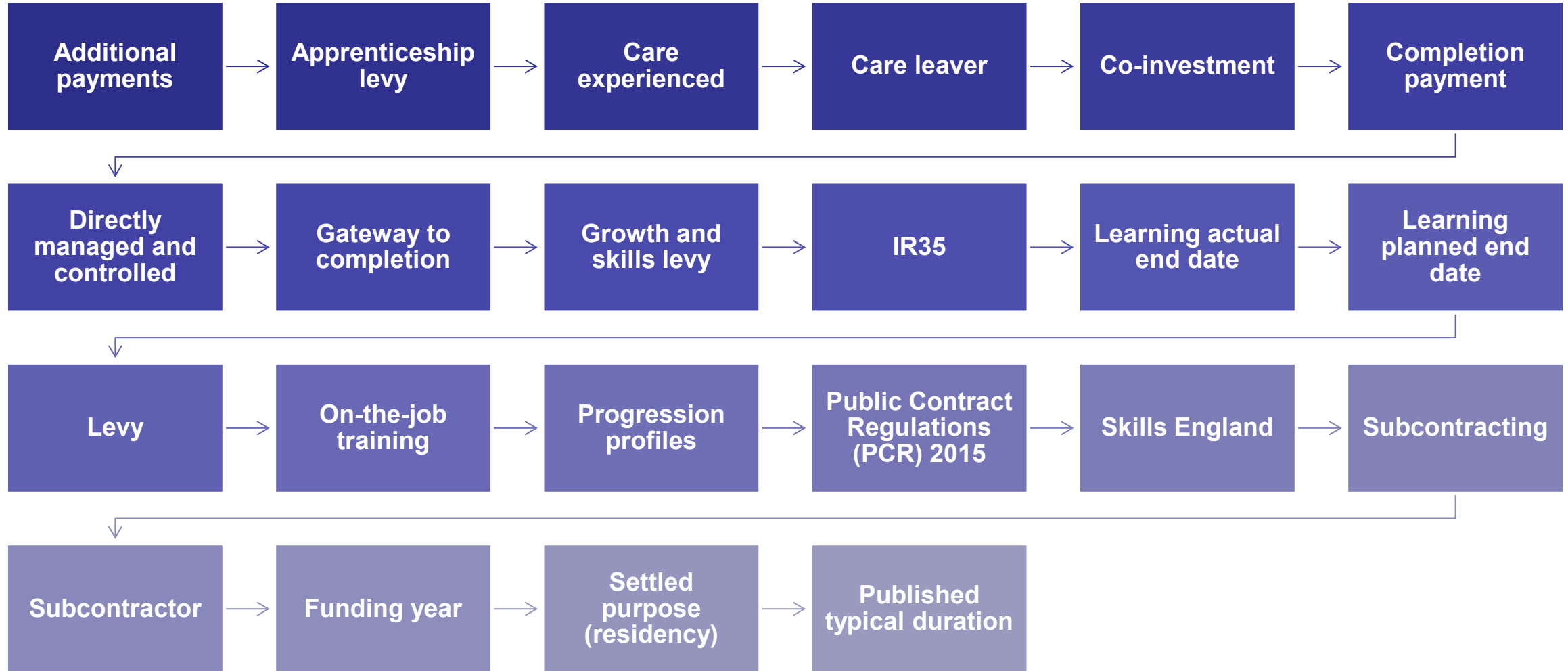
44.5 Ongoing delivery and the need for learning support must be reviewed at least every 3 calendar months. Where the learning support need is stable, due to a permanent disability, and is unlikely to change during the apprenticeship, the review may be light-touch.

30.5 The provider must ensure that the individual: [...]Spends at least 50% of their working hours in England over the duration of the apprenticeship. This also applies to remote and hybrid workers. As an exception,[...]Those learners resident in the UK who would meet the requirement to spend at least 50% of their working hours in England over the duration of the apprenticeship (see paragraph 30.5) but for whom a reasonable adjustment has been put in place by their employer allowing them to work from home due to a disability.

Annex B- Assessment/Integrated Assessment (see guidance)

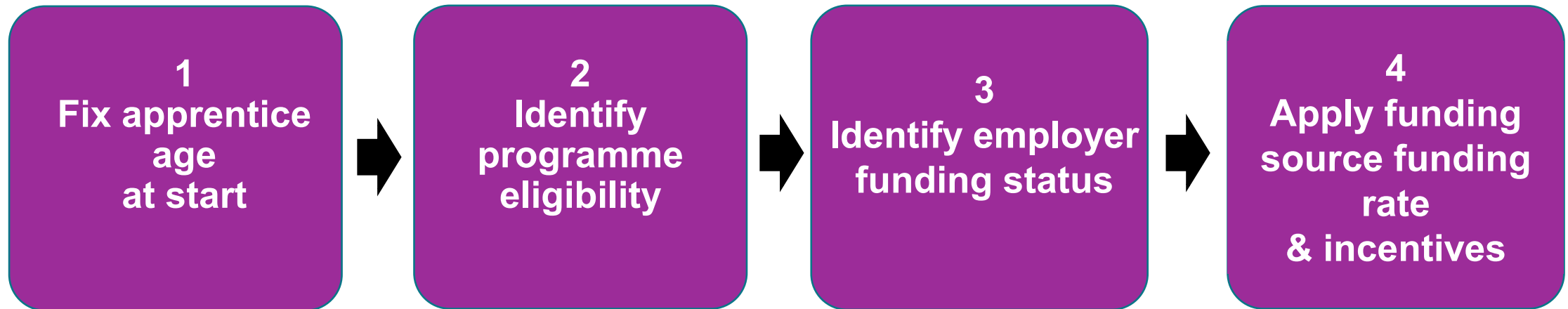
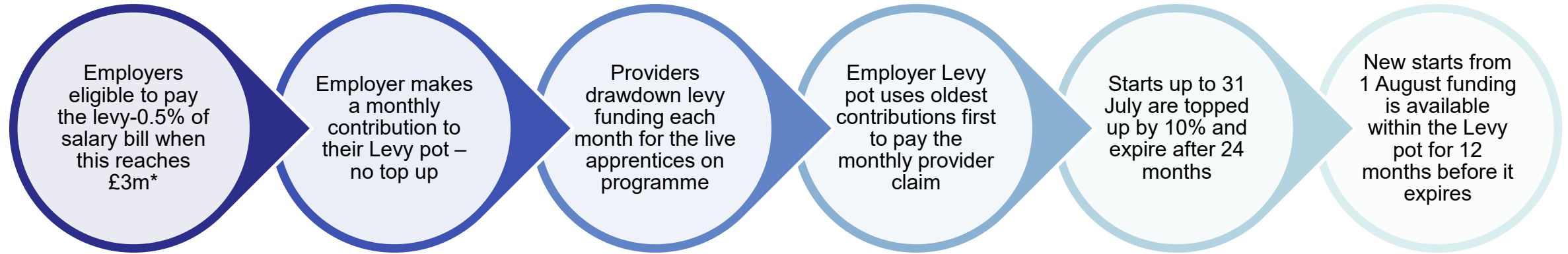
Para	
383	Context for why the provider must engage an assessment organisation at the start of the apprenticeship.
384.1	Responsibilities of the assessment organisation.
384,2	Clarified that the price negotiated with the assessment organisation must reflect the role of each party in the development, design and delivery of the assessment including quality assurance.
388	The term 'gateway' or 'gateway to assessment' has been replaced by 'gateway to completion'.
389	Requirements for an apprentice reaching 'gateway to completion'.
390	Requirements for ongoing conversations between employers and training providers throughout the learning period and regular progress reviews including with the apprentice.
391	Requirements regarding the apprentice's employment.
394	For revised assessment plans where a mandatory qualification fully or substantially covers the required knowledge and skills, the requirement for someone from the occupation in the delivery and grading decision who has not been involved in the training element of the apprenticeship will no longer apply.
396	Assessment process for integrated standards.
417	Rules for Certification.
498	Rules for moving an apprentice to a new version of a standard following assessment reform. Apply to all learners when this may arise

Glossary New and Amended Terms



Programme Scope

Funding & Eligibility Model



*For those where their Levy contribution is over the de minimis threshold of £15,000

Apprenticeship funding changes by age and levy status

Universal rule: the employer pays all agreed costs above the funding band maximum.

Providers no longer need to collect and record co-investment in the ILR in order for the completion payment to be released.

	Levy payer sufficient levy funds	Levy payer insufficient levy funds	Non-levy employer reserved funds or transfer
Age 16–24 at start	Training & assessment Levy account Eligible costs paid from available levy funds Can transfer up to 50% of funds	Training & assessment 100% government 0% employer co-investment up to funding band maximum	Training & assessment 100% government 0% employer co-investment up to funding band maximum
Age 25+ at start	Training & assessment Levy account Eligible costs paid from employers for 18-24 levy fund Can Transfer up to 50% of funds	Training & assessment 75% / 25% Government funds 75%; employer contributes 25%	Training & assessment 95% / 5% Government funds 95%; employer contributes 5%

Funding & Incentives-From 1 August 2026

Age band	Levy Payer Funds Available	Levy Payer Shortfall/Co-Investment	Non-levy Employer
16–18	Levy account E&M mandatory if no equivalent	100% gov/0% employer	100% gov/0% employer
	£1k employer + £1k provider	£1k employer + £1k provider	£1k employer + £1k provider £2k* hiring payment if eligible new hire
19–21	Levy account Care Leaver Bursary if eligible	100% gov/0% employer	100% gov/0% employer
	£1k employer + £1k provider Only if EHC/Care leaver	£1k + £1k only if EHC/care Care leaver bursary if eligible	£1k employer + £1k provider £2k* hiring if eligible + status payments
22–24	Levy account	100% gov/0% employer	100% gov/0% employer
	Check Eligibility for L7 Status Payments if eligible	Check Level 7/foundation gates + status payments if eligible	£1k employer + £1k provider £2k* hiring if eligible +status payments
25+	Levy account	Gov 75%; employer 25%	Gov 95%; employer 5%
	No Age based payments	No age-based payments	No age-based payments

***from October**

Programme Thresholds

Age band	Standards L3-L6 Most L2*	Level 7	*Level 2 Admin Assistant	Foundation Apprenticeship
16–18 (+ 15 exception)	✓ Eligible	✓ Eligible	✓ Eligible	✓ Eligible
19–21	✓ Eligible	✓ Eligible	✓ Eligible	✓ Eligible
22–24	✓ Eligible	EHC / Care	✓ Eligible	EHC/ Care / Prison
25+	✓ Eligible	✗ Not funded	✗ Not funded	✗ Not funded

Age is fixed at the learning start date. The specified 15-year-old exception applies where the apprentice's 16th birthday is between the last Friday of June and 31 August. For foundation apprentices aged 22–24, consent is needed to share the status that enables eligibility.

Universal limits: employer pays the full cost above the funding band maximum. No employer contribution can be requested for English & maths, learning support or additional payments. Employer's levy status is key.

Challenges & Choices

What is an Apprenticeship in 2026/2027

‘An all age L3-6 programme with funding sources, access to additional programmes and employer/learner incentives dependant on the age and/or status of the apprentice and whether the employer already pays the growth and skills levy and has used their available funds’.

All Age Programme
Levels 3-6

Funding source, programme choice
& incentives depend on:

Levy Status

Whether the
Levy Pot has
been spent

Age of the
Apprentice

‘Part of a wider skills ecosystem’

Challenges ...

‘We are moving into very early talent and recruitment of school leavers now’

‘We are pausing [stopping or scaling back] Levy Transfers’

‘We will struggle to spend our levy now due to the removal of L7 funding’

We think there is a big risk to us of dropping into Co-investment now’

‘We just can’t tell what the impact of dual running 12 month and 24 month expiry will mean’

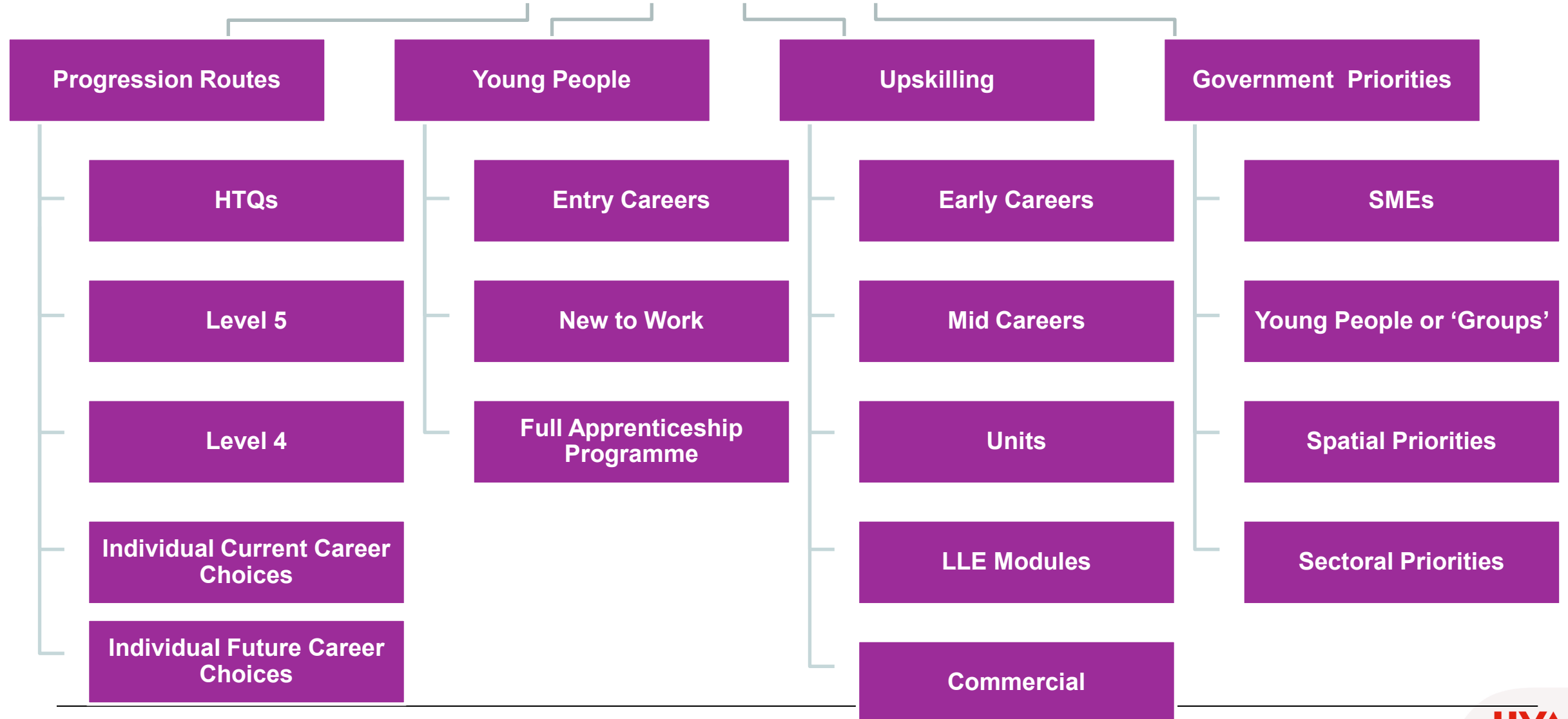
‘The 12 month expiry will make it harder to spend our levy’

‘We will be restricting numbers now and offering opportunities very selectively’

‘We need a different offer now to fit with our existing programmes and new objectives’

Spending the Levy & Avoiding Co-Investment

Broader Staff Offer?



Resources & the LGA Support Programme

Apprenticeships & Early Careers Support Programme: Summer Schedule June – August

Event	Summary	To register just click on the link below QUERIES go to info@spark.org.uk						
		June	July	Augt	Sept	Oct	Nov	Dec
Newsletters	Summer/Autumn/Winter							
Webinars	State of the Nation Policy Update Webinars	23 Jun					3 Nov	
	Apprenticeship Full & Unit Funding Rules			5 Aug 1.30-3.00				
	Survey Results (full findings)		14th July 9.30-11.00					
	Preparing for LGR – Managing the DAS				29 Sept			
	Hot Topic Spotlight -TBC					14 Oct		
Workshops	Online 1 Day induction training session (for new apprenticeship leads or staff new to apprenticeship management)							9 Dec
Resources	8 updated apprenticeship pathways		1 July					
	An Apprenticeship Service Guide for LGR				29 Sept			
	Apprenticeship & Skills Bite Sized videos on key topics						27 Nov	
Gateway	The most used resources - updated K-HUB							1 Jan

POLL Which apprenticeship and skills issues would you most value guidance on?

Help shape your upcoming apprenticeship support

Our short survey asks you to choose priority topics for an LGA hot-topic webinar on 14th October and identify areas for a series of bite-sized 'Need to Know' recordings.

Complete the survey by 31st August:
[LGA Apprenticeship Hot-Topics Poll](#)
[– Click HERE](#)

Or scan the QR code:



Apprenticeship Pathways – Available Now

Finance and Accounting Apprenticeship Roles and Career Pathways

This short guide has been developed by the Local Government Association in association with Spark & Associates, using the knowledge and experiences of Local Authorities (LAs) across England. It aims to help councils and their staff understand the career opportunities available through apprenticeships.

Building a Career in Accounting and Finance Supported by Apprenticeships

How to use this Guide

What this Career Pathway Guide Shows

This pathway shows how a career in Finance and Accounting within a council can be developed through apprenticeships, from entry-level roles through to professional and leadership positions. This guide provides both a targeted finance career route (diagram 1) and a broader Finance and Accounting pathway (diagram 2) which covers a range of roles across council directorates/functions, alongside:

- careers in finance are central to how councils operate – supporting budgeting, financial planning, procurement, and decision-making. Apprenticeships provide a structured way to build skills, progress in your career, and gain professional qualifications.

Why this matters (for councils and learners)

Local authorities operate in a competitive market for finance and accounting skills. Apprenticeships provide a practical way to attract new talent, develop existing staff, and support long-term workforce planning. Apprenticeships support both existing staff through formal qualifications and progression) and new entrants starting their careers in finance.

Providing clear and well-communicated progression routes:

- supports recruitment and retention
- creates opportunities for career development and progression
- helps build a sustainable pipeline of finance professionals

This guide outlines typical entry points, progression routes, and relevant apprenticeships across finance roles. Entry into finance careers may also include routes such as A Levels or T Levels (e.g. Accounting or Management and Administration), which can provide a foundation for apprenticeships or entry-level roles. Development pathways are not always linear. Individuals may:

- move into specialist areas such as procurement, analysis or risk
- progress into leadership roles
- or take sideways steps to build broader organisational skills and experience

Job titles and roles may vary between councils, so it is important to review apprenticeship content and assess suitability based on the role requirements and individual prior experience. Training providers and employers can support this through initial assessment and guidance.

You can find details on the content of the apprenticeship on the [Skills for England website](#).

Understanding progression

The pathway diagrams on the following pages illustrate how careers can develop across finance roles, from entry-level to senior and professional levels. It highlights:

- typical entry routes into finance careers
- progression between levels – illustrating how entry level careers have the potential to develop into long term careers with professional qualifications
- relevant apprenticeships that support development

Progression may involve changes in job role, responsibilities, or specialism, or in some cases, individuals may remain in the same role but take on increased responsibility as their skills develop. Progression may also include movement into management or leadership.

Typical Career Progression Routes

This table shows typical job roles by level in Finance and Accounting within a council, alongside examples of relevant apprenticeships. It provides an overview of how individuals can enter the profession, develop their skills, and progress into more senior or specialist roles.

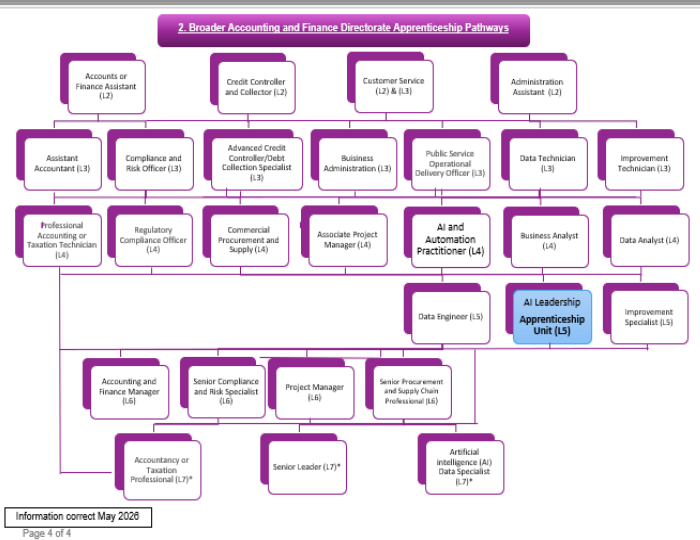
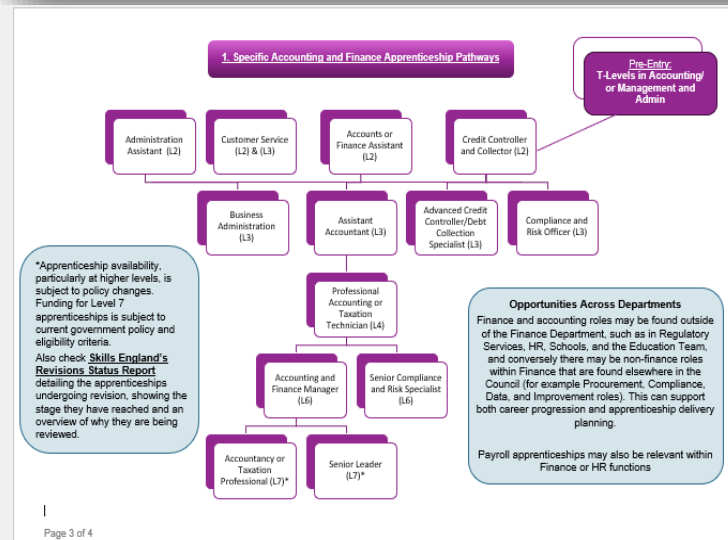
Guide to typical progression in finance careers linked to apprenticeship / qualification levels:

- **Entry (L2-3):** Start in finance or admin roles and build core skills
- **L4:** Develop technical accounting or procurement expertise
- **L6 - 8:** Move into management, business partnering or specialism
- **L7:** Progress into senior leadership or professional roles

Career Stage	Typical Roles*	Example Relevant Apprenticeships
Entry and Early Careers (Level 2/3)	Finance Assistant/Transactions Assistant Accounts Assistant Credit Controller Admin roles with finance responsibilities	Accounts or Finance Assistant (L2) Administration Assistant (L2) / Business Administrator (L3) Credit Controller and Collector (L2) Assistant Accountant (L3) Compliance and Risk Officer (L3)
Technical and Developing Roles (Level 2/4)	Accounting Technician Finance Officer/ Transactions Officer Procurement / Category Officer Data / Finance Analyst Compliance/Risk Officer Senior Credit Controller	Professional Accounting Technician (L4) Commercial Procurement and Supply (L4) Data Analyst (L4) Regulatory Compliance Officer (L4) Advanced Credit Controller/Debt Collection Specialist (L3)
Professional and Specialist Roles (Level 6/8)	Finance Business Partner Finance Manager Senior Procurement Officer Project / Programme roles linked to finance	Accounting and Finance Manager (L6) Project Manager (L6) Senior Compliance and Risk Specialist (L6) Management development (subject to availability)
Strategic and Leadership Roles (Level 8/7)	Head of Finance Accountant / Principal Accountant Director-level roles	Accountancy/Taxation Professional (L7)* Senior Leader (L7)* Leadership development (subject to availability)

* Job titles are illustrative examples and may differ by council

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Pathways:

- Civil Engineering
- Digital/ICT
- Finance and Accounting
- Housing and Community Services
- Legal Services
- Planning and Building Control
- Regulatory Services & Environmental Health
- Social Care
- Social Work
- Find these on the Apprenticeship Gateway

Queries: Info@spark.org.uk

Resources: on the Apprenticeship Gateway

stay on-line for the survey



Slides & Resources

Search for: LGA State of the Nation (Webinars pillar)



Webcast Recording



Questions & Queries
(info@spark.org.uk)



Support Calendar

LGA Apprenticeship Gateway

LGA Apprenticeship Hot-Topics
Poll



Thank You



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