



Department
for Education

Statistical Release

EXPENDITURE BY LOCAL AUTHORITIES AND SCHOOLS ON EDUCATION, CHILDREN AND YOUNG PEOPLE'S SERVICES: 2013-14

Reference SR 52/2014
Date 11 December 2014
Coverage England
Theme Children, Education and Skills
Issued by Department for Education, Sanctuary Buildings, Great Smith Street, London SW1P 3BT
Press office 020 7783 8300
Public enquiries 0370 000 2288
Statistician Alex Miller
Email info@education.gsi.gov.uk
Internet [Statistics: local authority/school finance data](#)

**£42.7bn
(gross)** The total aggregate expenditure for education, children and young people's services for all local authorities and schools in England. The total expenditure falls into three high level categories: the 'Total School Expenditure', 'Other Education and Community' and expenditure on all 'Children's and Young People's Services'.

**£30.6bn
(gross)** Total school expenditure on all local authority maintained schools.

**£3.1bn
(gross)** Local authority spending on other education and community.

**£8.9bn
(gross)** Total spending on children's and young people's services.

83 Per cent of the Total Schools Spend is made up of the individual schools budget.

18,708 The number of maintained schools.

£117,000

The average balance across all local authority maintained schools.

17,438

**(93 per
cent)**

The number and percentage of maintained schools with a surplus revenue balance. This equates to an average surplus in each school with a surplus of just under £130,000.

1. What does this statistical release cover?

This Statistical Release provides information on the income and expenditure of local authority maintained schools in England and the income and expenditure of local authorities on their education, children's and young people's services for the financial year April 2013 – March 2014, based on the data provided by local authorities in Section 251 Outturn returns and by local authority maintained schools in Consistent Financial Reporting (CFR) returns.

The release contains finance data for local authority maintained schools only. Academies are not included as they are not maintained by local authorities. Due to an increasing number of schools converting to academy status, total spending by maintained schools has decreased since last year and this should be borne in mind when making year-on-year comparisons.

The Section 251 Outturn collection for 2013–14 has been modified to mirror the 2013-14 Section 251 Budget collection as much as possible. The data items in Table 1 reflect those collected in the 2013-14 budget return. Table 2 remains as it was last year but includes a new line for 'Spend for local authority provided or commissioned area wide services delivered through Sure Start Children's Centres'. **Such changes also affect year-on-year comparisons.**

The Consistent Financial Reporting collection for 2013-14 includes pupil referral units for the first time.

2. Children and Young People's Services (Tables 1 and 2)

Year on year comparison⁽¹⁾ of local authority expenditure on children and young people's services

	2012-13	2013-14	Change between 2012-13 and 2013-14
Total Sure Start Children's Centres and Early Years	£1.2bn	£1.1bn	a decrease of £0.1bn
Total Children Looked After	£3.5bn	£3.7bn	an increase of £0.2bn
Total Other Children and Family Services	£110.5m	£100.0m	a decrease of £10.5m
Total Safeguarding Children's and Young People's Services	£2.0bn	£2.0bn	an increase of £0.1bn
Total Family Support Services	£973.1m	£1,043.7m	an increase of £70.7m
Total Services for Young People	£815.9m	£712.8m	a decrease of £103.1m
Total Youth Justice	£321.2m	£328.7m	an increase of £7.5m

1) The increasing number of schools converting to academy status affects year-on-year comparisons

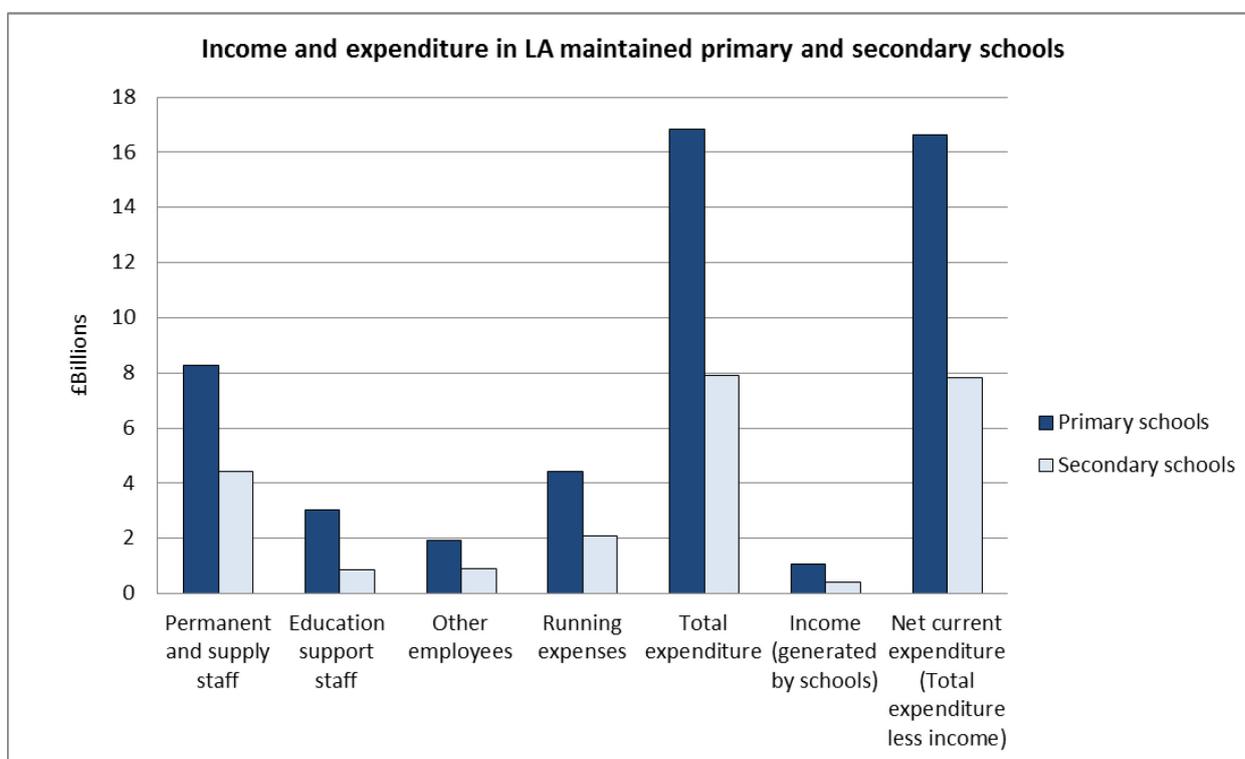
Source: S251 Outturn

3. School income and expenditure (Tables 3 and 4)

As part of the CFR survey, schools reported a total gross expenditure of £28.6 billion. Of which, £0.3 billion (1.0%) was spent by local authority maintained nursery schools, £17.7 billion (61.9%) was spent by primary schools, £8.3 billion (28.9%) was spent by secondary schools, £1.9 billion (6.8%) was spent by special schools and £0.4 billion (1.4%) was spent by pupil referral units.

Of the £28.6 billion total gross expenditure, £13.7 billion (47.9%) was spent on permanent and supply teaching staff (excluding agency supply teachers and supply teacher insurance costs); £4.6 billion (16.1%) on education support staff; £3.1 billion (11.0%) on other employee costs; and £7.1 billion (25.0%) on running expenses.

Of the £1.7 billion of total income, £1.1 billion (62.9%) was generated by primary schools and £0.4 billion (25.1%) was generated by secondary schools.



Source: Consistent Financial Reporting

At national level, the 'spend per pupil' figures for local authority maintained schools which were open throughout the 2013-14 financial year increased compared with the previous year. The 'spend per pupil' figure decreased by £201 for nursery schools; increased by £150 for primary schools; increased by £185 for secondary schools and increased by £442 for special schools.

4. School revenue balances (Table 5)

In 2013-14 the total revenue balance across all local authority maintained schools was £2.2 billion, a decrease of £40.6 million, equating to an average revenue balance in each local authority maintained school of just under £117,000.

		2012-13	2013-14	Change between 2012-13 and 2013-14
All local authority maintained schools	Average surplus (in each school with a surplus)	£126,000	£130,000	an increase of £3,700
	Average deficit (in each school with a deficit)	£73,000	£72,000	a decrease of £1,200
Local authority maintained primary schools	Average surplus (in each school with a surplus)	£93,000	£98,000	an increase of £5,500
	Average deficit (in each school with a deficit)	£28,000	£28,000	a decrease of £200
Local authority maintained secondary schools	Average surplus (in each school with a surplus)	£405,000	£422,000	an increase of £16,600
	Average deficit (in each school with a deficit)	£215,000	£248,000	an increase of £33,300

5. Technical notes and definitions

Definitions The school income and expenditure data in this release is submitted to the Department by local authority maintained schools as part of the annual Consistent Financial Reporting (CFR) collection. The local authority income and expenditure data are submitted by local authorities as part of the annual Section 251 Outturn collection.

The data contained in Tables 1, 2, 6, 7, 8 and 9 is based on Section 251 Outturn. The definitions of all the Section 251 Outturn income and expenditure categories are available on the Department's website at the following link:

[Section 251 outturn guidance](#)

The data contained in Tables 3, 4, 5, 10, 11 and 12 is based on the CFR Framework and the detailed framework can be found at the following link:

Coverage [Consistent financial reporting framework](#)

The CFR exercise is a statutory data collection - Consistent Financial Reporting (England) Regulations 2003 (SI 2003 No. 373) – which came into force on 1 April 2003. A CFR return is required for all schools maintained by the local authority at the end of each financial year. This is to ensure schools provide financial data in a consistent manner that can support comparisons and benchmarking with other schools. This is the first year that the collection of data from pupil referral units was mandatory. The following schools, institutions and providers are excluded from CFR: private, voluntary and independent (PVI) providers and general hospital schools.

The Section 251 Outturn exercise is a statutory data collection which has collected information on the expenditure of local authorities and their schools since the 1999-2000 financial year.

Per Capita	<p>As more academy schools open it is becoming increasingly important to distinguish pupil numbers between the different items of expenditure on a per capita basis. The 'per capita' figures are derived using the Section 251 outturn return data with a number of population sources, depending on the sub-category of the expenditure being looked at. The population categories are:</p> <ul style="list-style-type: none"> • Total pupils aged 3-19 from maintained schools only; • Total pupils aged 3-19 from maintained schools and recoupment academies only; • Total pupils aged 3-19 from maintained schools and all academies; • Total population aged between 0-17; and • Total population aged between 0-19.
Revenue Balances	<p>The following information provides an explanation of how the school revenue balances are calculated.</p> <p>The final total end balance for each school is calculated by adding together variables B01, B02 and B06 as defined in the CFR framework. A deficit within a school is simply identified from a negative end balance, and a surplus from any positive end balance. Traditionally we have also supplied the schools with surplus above a certain percentage of that school's total income. These figures are again available in Tables 5 and 11 using thresholds of surpluses exceeding 5% of total income for secondary schools, and 8% for all other school phases.</p>

6. Data Collection

Local authorities are required to provide the DfE with a Section 251 Outturn Return and a CFR Return shortly after the start of each financial year. This is to ensure local authorities provide financial data in a consistent manner that can support comparisons and benchmarking with other local authorities. The most recent administrative directives (that determine the form, content and responsibilities towards the data returns) can be found at the following links:

[Consistent financial reporting framework](#)

[Section 251 outturn guidance](#)

Recent publications of CFR and Section 251 statistics can be found at:

[Previous finance publications](#)

7. Data quality and validation

All schools in the 152 local authorities that were local authority maintained at any point during the 2013-14 financial year were required to make a return or their local authority can make the return on their behalf.

Data are loaded directly into the Department for Education's (DfE) bespoke data collection system; COLLECT (Collections On-Line for Learning, Education, Children and Teachers). Both the Section 251 Outturn and CFR data pass through several phases of checking and data cleaning. The CFR and Outturn data that are loaded into COLLECT are subject to a pre-agreed series of validation checks on the data to aid the submission of accurate data. Extensive guidance and support is provided to schools and local authorities to help them ensure the data they provide is as accurate as possible. The guidance aims to reduce the impact of any local variations by collecting data in as consistent a format possible, and having extensive phases of checking and sign off.

8. What is the data used for?

The data supplied by schools/local authorities is used in a number of ways:

- As the authoritative source for comparisons of local authorities and schools income and expenditure.
- Enhancing the evidence base used to support the decision making within the Department.
- As the authoritative source for responding to Parliamentary Questions, Freedom of Information requests and requests for information other organisations and from the general public.

9. List of tables

The following tables are available in excel format on the Department's statistics website: <https://www.gov.uk/government/organisations/department-for-education/series/statistics-local-authority-school-finance-data>

1	Schools expenditure by sector	7	Expenditure by local authority
2	Detailed income and expenditure statistics for local authority spending on children and young people's services in England	8	Net current expenditure of individual schools budget by local authority
3	Detailed school income and expenditure statistics for local authority maintained schools in England by phase of education	9	Net current expenditure on children's and young people's services by local authority
4	School income and expenditure and per pupil statistics for local authority maintained schools in England by phase of education	10	School income and expenditure statistics for all local authority maintained schools in England by phase of education by local authority and region
5	Detailed school revenue balances statistics by phase of education	11	School level revenue balances for all local authority maintained schools by local authority in England
6	Total expenditure statistics on children's services by local authority and region	12	School level revenue balances for all local authority maintained schools

When reviewing the tables, please note the following:

We preserve confidentiality	The Code of Practice for Official Statistics requires we take reasonable steps to ensure that our published or disseminated statistics protect confidentiality.
So we round numbers	We round to the nearest one thousand pounds worth of income or expenditure. Because of this rounding, totals in text and in tables may not always equal the sum of their component parts. Similarly, differences quoted in the text may not always be the same as differences shown in tables. This is consistent with the Departmental statistical policy.
And adopt symbols to help identify this	Symbols are used in the tables as follows: . not applicable .. not available x number suppressed to prevent disclosure of staff salaries

10. Want more?

Want previously published figures?	Last year's figures are available at: 2012-13 publication
------------------------------------	--

11. Revisions

None planned There are no planned revisions to this Statistical Release. However, if at a later date we need to make a revision, this will comply with the departmental revisions policy which is published at:

[Revisions policy](#)

12. Got a query? Like to give feedback?

If from the Media Press Office at DFE, Sanctuary Buildings, Great Smith Street, London, SW1P 3BT or telephone 020 7783 8300

If non-media Dave Golding, Department for Education, Mowden Hall, Staindrop Road, Darlington DL3 9BG, Telephone 01325 735479,
Email: dave.golding@education.gsi.gov.uk

© Crown copyright 2014

You may re-use this information (excluding logos) free of charge in any format or medium, under the terms of the Open Government Licence. To view this licence, visit [Open Government Licence](#) or e-mail: psi@nationalarchives.gsi.gov.uk.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.