



Department
for Education

Statistical First Release

Income and expenditure in Academies in England: 2012 to 2013 (Experimental Statistics)

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- £4,609** The median per pupil income in primary academies was £4,609 in academic year 2012/13. This is £104 per pupil less than in 2011/12.
- £4,643** The median per pupil spend in primary academies was £4,643 in 2012/13. This is £271 per pupil more than in 2011/12.
- £5,855** The median per pupil income in secondary academies with key stage 4 was £5,855 in 2012/13. This is £485 per pupil less than in 2011/12.
- £5,807** The median per pupil spend in secondary academies with key stage 4 was £5,807 in 2012/13. This is £254 per pupil less than in 2011/12.
- £23,371** The median per pupil income in special academies was £23,371 in 2012/13. This is £371 per pupil more than in 2011/12.
- £22,854** The median per pupil spend in special academies was £22,854 in 2012/13. This is £2,136 per pupil more than in 2011/12.

1. Introduction

This Statistical First Release (SFR) presents information on the income and expenditure in academies in England. We use data from the Benchmarking section of the 2012/13 Accounts Returns, completed by each academy trust for the period ending 31 August 2013 (generally the academic year September 2012 to August 2013).

The raw data file has been published alongside this SFR, so that you can carry out your own analysis if you wish to do so. We will also release the 2012/13 data for single academy trusts on a new academies financial benchmarking website. This replaces the Excel format of last year, and is designed to replicate as much of the functionality of the maintained schools consistent financial reporting (CFR) benchmarking website.

The raw data file shows, for each academy, the £ Per Pupil income and expenditure for the year which is provided to the Education Funding Agency (EFA) by academies, as well as total income and expenditure. Academies that opened or converted after September 2012 and provided a return of less than 12 months have not been published. Multi academy trusts also have their data published at academy and trust level, although the overall trust level figure is only shown if all its academies were open for the full accounting period.

2. Key points (Table 1)

Table 1: Median income and expenditure

Figures are shown in £ per pupil – single academy trusts only

	Median total income 2012/13	Median total income 2011/12	Difference	Median total expenditure 2012/13	Median total expenditure 2011/12	Difference
Primary Academies	4,609	4,713	-104	4,643	4,372	271
Secondary Academies With Key Stage 4	5,855	6,340	-485	5,807	6,061	-254
Special Academies	23,371	23,000	371	22,854	20,718	2,136

3. Experimental Statistics

Data is in development and undergoing evaluation

Experimental statistics are new official statistics that are undergoing evaluation. These statistics are being published as experimental statistics in order to involve users and stakeholders in their development and as a means to further improve the quality of the data in the future. This publication forms part of the Coalition Government's data transparency agenda.

Many academies filling out the return for the first time

This data has been marked as experimental statistics largely due to the rapid increase in the number of academies and free schools open. In January 2013 there were approximately 2,700 open academies¹, as opposed to approximately 1,500 in January 2012². This jump means there are many academies filling in the benchmarking return for the first time. We are reviewing the quality of this data to help improve future collections.

¹ Source: January 2013 Pupil Level annual School Census

² Source: January 2012 Pupil Level annual School Census

4. Technical Notes

Academy Data

- 1 The statistics contained in this SFR have been derived from the Benchmarking Return section of the 2012/13 Accounts Returns, completed by each academy trust for the period ending 31 August 2013 (generally the academic year September 2012 to August 2013). The Accounts Return is used to support a number requirements set by the Department for Education. This includes the preparation of consolidated accounts and benchmarking data that is broadly comparable with maintained schools.
- 2 Academy accounting officers were required to make an accounts return for 2012/13 to the Education Funding Agency (EFA) via their external auditors by 31 December 2013 (this was later extended to 31 January 2014). The requirement only applied to those academies preparing annual financial statements for academic year ending 31 August 2013 (2012/13), where these financial statements relate to the academy's trading in that year and not to transactions by a predecessor to the academy.
- 3 Of the academies which were required to make an accounts return for 2012/13, we have only published data for academies with 12 or more months of income and expenditure recorded in their Benchmarking Return (Accounts Return). Returns exceeding 12 months relate to academies that first opened to pupils between March 2012 and September 2012 and academies that first opened to pupils in September 2012 but had registered ('incorporated') as a company up to 6 months earlier. These academies were given the option to apply freedoms offered under the Companies Act to extend their initial accounting period beyond 12 months (up to a period of 18 months). Where academies first opened to pupils between March 2012 and September 2012, it is expected that they will have significant income and expenditure for this period in addition to the income and expenditure for the 12 months of the 2012/13 academic year. Where academies first opened to pupils in September 2012 but had registered ('incorporated') as a company up to 6 months earlier, apart from the start-up costs, it is not expected that expenditure will be significant for the months between the incorporation and opening dates and therefore the items of spend recorded will relate largely to the 12 months of the 2012/13 academic year.
- 4 Academy trusts are required to produce and submit annual, externally audited accounts to the EFA.
- 5 Benchmarking returns are completed at an academy trust level and so are reported for each individual academy unless part of a Multi Academy Trust (MAT). In this case, data is given for the MAT as a whole as well as for each academy within it, provided that all academies within the trust were open for the full accounting period. When a MAT contains academies that were not open for the full academic year, we have not published totals for the MAT.
- 6 Throughout this release, we have used the term 'academy' to mean 'academy trust', which is defined to include the following entities:
 - Sponsored academies
 - Converter academies
 - Free schools
 - University technical colleges
 - City technology colleges
 - Special academies
 - Studio schools
- 7 The publication includes data for 1542 individual academies and 282 Multi Academy Trusts (MATs), themselves covering a further 1195 academies.
- 8 Where a multi academy trusts is comprised of only a single academy, it is counted with the single academy trusts.
- 9 The attainment indicators, which were published in the 2013 Performance Tables, are the percentage of pupils achieving Level 4 or above in both English and mathematics at Key Stage 2 and the percentage of pupils achieving 5+ A*-C GCSEs (or equivalent), including English and maths GCSEs. The attainment indicators are based on the results of pupils at the end of Key Stage 2 for primary and Key Stage 4 for secondary in the 2012/13 school year. The 2013 Performance Tables can be found [here](#).
- 10 Academies submit data rounded to the nearest thousand (£).

- 11 The pupil numbers (full time equivalent - FTE) and Free School Meal (FSM) information is taken from the School Census collected in January 2013. Further contextual data has been sourced from EduBase and the November 2012 School Workforce Census, where applicable.

Data Quality and Revisions

- 12 Academy trusts are responsible for providing accurate data in their Benchmarking Return (Accounts Return) to the Education Funding Agency (EFA). Wherever possible, the Department has published the data as produced and submitted by the academy trust.
- 13 The Benchmarking Return (Accounts Return) was quality assured and where any anomalies were identified, the Education Funding Agency (EFA) contacted the academy and gave the academy the opportunity to resubmit their Benchmarking Return.

General Notes and Definitions

- 14 The £ per pupil amounts for each category have been calculated as follows:

$$\frac{\text{Income or Expenditure Category Total}}{\text{Total number of FTE Pupils at academy}}$$

- 15 We have not provided the £ per pupil income and expenditure data for 147 of the 282 MATs, as these included academies which opened mid-way through the 2012/13 academic year. Pro-rating income and expenditure for part-year returns would be misleading because it is not known whether their spend profile was stable. In addition, MATs do not have contextual data as they often include academies which span a variety of establishment types and local authorities.
- 16 In the publication, academies are grouped into three bands according to the percentage of pupils eligible for FSM, so that it is possible to make fair comparisons between institutions. Academies with low FSM have 20.0% or less of their pupils eligible for FSM; academies with medium FSM have between 20.1% to 35.0% of pupils eligible for FSM; and academies with high FSM have greater than or equal to 35.1% of pupils eligible for FSM.
- 17 'SUPP' indicates that the figure has been suppressed. A small number of salary

expenditure lines have been suppressed in order to prevent the disclosure of individual salaries. 'Teaching staff' and 'Educational support staff' have been suppressed if there were fewer than 3 teaching staff (including teachers in the leadership group) or education support staff (including teaching assistants) according to the 2012 Workforce Census. Where staff numbers are not known then figures have been suppressed where total spend on 'Teaching staff' or 'Educational support staff' was less than £150,000. If only one of the aforementioned categories was suppressed, secondary suppression has then been carried out and both have been suppressed to ensure that either category cannot be solely identified. Figures have also been suppressed for 'Administrative and clerical staff', 'Premises staff', 'Catering staff' and 'Other staff' where the figure reported was less than £50,000. Where this has occurred, secondary suppression has been carried out so that the other expenditure categories in the relevant category group are also suppressed, however, a total for the category group can still be given.

- 18 '-' indicates that the attainment data is not available. Those academies that do not have Key Stage 2/Key Stage 4 attainment data either did not have any pupils at the end of Key Stage 2/Key Stage 4 in 2013, or were believed to be open on or after 12th September 2012 and their attainment data is attributed to their predecessor school in the 2013 Performance Tables.
- 19 'n/a' indicates that the contextual data is not available. MATs do not have contextual data as they often include academies which span a variety of establishment types, local authorities, etc.

Medians

- 20 National medians have been provided for academies that are secondary schools with Key Stage 4, primary and special academies. Where there are sufficient academies in each category (>10), further medians have been provided broken down by London/Non London and FSM band (High/Medium/Low). Multi Academy Trusts (MATs) do not have a median comparator as each MAT differs in size and profile significantly.

- 21 Medians are calculated by ordering the figures in each category in ascending order and selecting the middle value. For example, if you have seven items: £2, £3, £5, £7, £8, £9, £10, the median is the 4th item, £7. We have provided the median instead of the mean so that very high or very low figures do not skew the data.
- 22 Comparisons between median figures from 2012/13 and 2011/12 should be treated with caution since the rapid increase of the number of academies means that the medians could be calculated on very different populations of academies. Changes in academy revenue medians may reflect more the change in the set of academies than in academy revenue itself.

Income and Expenditure Categories

- 23 For 2012/13, the Benchmarking return includes 17 revenue income and 32 revenue expenditure categories.
- 24 A number of income and expenditure lines from the academy accounts returns are not included within the benchmarking return. Capital income, funds inherited on conversion and capital costs are not shown, as this publication is a summary of revenue income and expenditure (as far as possible), so like the maintained sector, capital activity has been omitted. Donations into endowment funds have been omitted because these are savings funds which can be held in the form of short term ('revenue') savings or long term ('capital') savings. Until January 2012, when DfE policy changed, the invested money could not be spent by the academy but would be held for the long term to generate additional investment income. The interest generated will be shown in the 'other income' category. Finally, the 'funds inherited on conversion' have been excluded, but some funds inherited will be included under 'Donations and/or voluntary funds – revenue'. This can include substantial sums and larger amounts under 'Donations and/or voluntary funds – revenue' may include the value of academy buildings and other tangible fixed assets inherited from the local authority.
- 25 The detailed definition of every income and expenditure category included in the Benchmarking Return for 2012/13 is available in Annex A.

- 26 For ease of reference we have summarised the income fields into two categories ('Grant funding' and 'Self-generated income') and compressed the expenditure fields into 12 categories ('Teaching staff', 'Supply staff', 'Education support staff', 'Premises (incl. staff costs)', 'Back Office (incl. staff costs)', 'Catering (incl. staff costs)', 'Other Staff Costs', 'Energy', 'Learning resources (not ICT equipment)', 'ICT learning resources', 'Bought in professional services - curriculum' and 'Other expenditure'). This is comparable with what is published on the Department's performance tables for maintained schools.
- 27 Detailed information on how the 17 revenue income and 34 revenue expenditure categories are grouped into the two income fields and 12 expenditure publication groups is available in Annex B.

Consistent Financial Reporting

- 28 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.
- 29 The detailed definition of every CFR income and expenditure category for financial year 2012-13 is available on the Department's website at [this link](#).
- 30 Fundamental differences remain between the Benchmarking Return for academies and Consistent Financial Reporting (CFR) for maintained schools:

The CFR relates to funding allocated and spent within a standard financial year – April to March. Academies, and the Accounting Return, work on a financial and academic year of September to August.

Academies have responsibilities that maintained schools do not, particularly around service previously provided by the local authority (library services, behavioural support services, audit costs, etc.) and maintenance of capital assets. This can affect what the academy spends its funding on, meaning that an academy, by its nature, is

likely to have a different pattern of spend than a maintained school.

5. Want more?

Academies income and expenditure data Go to the series link here [Local Authority / School Finance Data](#) for further information on the topic, as well as data from previous years.

Academies Financial Benchmarking website We will also release the 2012/13 data for single academy trusts on a new academies financial benchmarking website. When live, a link will appear on the [Local Authority / School Finance Data](#) web page.

Consistent Financial Reporting for Maintained Schools For more information about CFR for maintained schools, please follow [this link](#).

6. Got a query? Like to give feedback?

We value your feedback A key reason for publishing the income and expenditure in academies as experimental statistics is to allow us to develop and evaluate the methodology and format for publication prior to moving towards full publication in Performance Tables. It is therefore important that the Department receives feedback on this year's publication, including how publication of the data could be developed and the analysis you would ideally like to see incorporated into future publications. The Department is happy to receive questions and comments.

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Annex A – Benchmarking Field Descriptions

Income

Income Code	Benchmarking Field name	Benchmarking Field Description
I01	Pre-16 School Budget Share	This is the major share of funding provided by the EFA to the school and is taken from line 2 of the Benchmarking Return.
I02	16-19 School Budget Share	This is funding for 6th form students in the school and is taken from line 3 of the Benchmarking Return.
I03	Pupil Premium	This is pupil premium funding received from the EFA, taken from line 7 of the Benchmarking Return.
I04	LACSEG	This is funding received from the EFA to cover additional items for which the academy is responsible which are provided for maintained schools by the local authority. It is taken from line 5 of the Benchmarking Return.
I05	Other	This is the total of the smaller grants received from the EFA and is taken from the total of lines 1, 4, 6, 8, 9, 10, 11 and 12 of the Benchmarking Return. As such it includes: <ul style="list-style-type: none"> • Rates Relief • Academy Bursary Funding • Teacher Threshold Grant • Start-up Grant A • Start-up Grant B • Insurance • Mainstream Grants • Other
I06	Other DfE grants (Revenue)	This includes all other revenue grants received or receivable from the DfE and EFA and is taken from line 13 of the Benchmarking Return.
I07	SEN	This includes local authority grants funding received for Special Education Needs (SEN) and is taken from line 14 of the Benchmarking Return.
I08	Other income (LA & other Government grants)	This includes other local authority funding streams and all revenue grants receivable from other government sources. It is the total of lines 15 and 16 of the Benchmarking Return.

Income Code	Benchmarking Field name	Benchmarking Field Description
I09	Government source (non-grant)	This includes all other revenue grants received or receivable from the DfE and EFA and is taken from line 13 of the Benchmarking Return.
I10	Academies	This includes all other income received or receivable from academies own facilities and services and is taken from line 18 of the Benchmarking Return.
I11	Non-Government	This includes all other income received or receivable from non-Government source other than the DfE and EFA and is taken from line 19 of the Benchmarking Return.
I12	Income from facilities and services	This includes all income received from facilities and services and is taken from line 20 of the Benchmarking Return.
I13	Income from catering	This includes all income from catering and is taken from line 21 of the Benchmarking Return.
I15	Receipts from supply teacher insurance claims	This includes all receipts from supply teacher insurance claims and is taken from line 22 of the Benchmarking Return.
I16	Other self-generated income - revenue	This includes all other self-generated income and is taken from line 23 of the Benchmarking Return.
I17	Donations and/or voluntary funds - revenue	This Includes all voluntary grants, funding and income receivable associated with running community focused facilities or activities and is taken from line 24 of the Benchmarking Return.
I18	Investment income	This includes all investment income receivable associated with running academies facilities or activities and is taken from line 25 of the Benchmarking Return.

Expenditure

Income Code	Benchmarking Field name	Benchmarking Field Description
E01	Teaching staff	<p>Includes all teachers employed directly, contracted full-time, part-time teachers and any supernumerary or peripatetic teachers on short-term contracts. Also included are the threshold and other payments relating to teacher pay reforms. It is taken from line 41 of the Benchmarking Return.</p> <p>It does not include any teachers employed casually and directly, i.e. supply teachers (See E02) or any teacher not employed directly by the school, e.g. agency staff (See E23)</p>
E02	Supply teaching staff	<p>Includes all supply teachers directly engaged by the academy on a contract for services that are covering curriculum release, long-term absence, sickness absence or training absence. It is taken from line 42 of the Benchmarking Return</p>
E03	Education support staff	<p>Includes all staff directly employed by the academy in support of pupils' learning but who are not teachers. For example: teaching assistants, learning support assistants, childcare staff, librarians, nursery assistants, pianists, supply education support staff, educational welfare officers, cover supervisors, laboratory, workshop and technical assistants and technicians, exam invigilators and exam officers, and foreign language assistants. It is taken from line 43 of the Benchmarking Return.</p>
E04	Administrative and clerical staff	<p>Includes all staff directly employed by the academy as business managers, bursars, finance directors, office administrators, finance officers, clerk to the governing body, attendance officers, PAs, secretaries, receptionists, telephonists, typists and other administrative staff. It is taken from line 44 of the Benchmarking Return and does not include any staff employed to manage the academy's special facilities. (See E07)</p>
E05	Premises staff	<p>Includes all staff directly employed by the academy as caretakers, cleaners, security staff, staff employed on routine and long-term maintenance, grounds staff, porters and messengers. It is taken from line 45 of the Benchmarking Return and does not include any staff employed to manage the academy's special facilities. (See E07)</p>

Income Code	Benchmarking Field name	Benchmarking Field Description
E06	Catering Staff	Includes all catering staff directly employed by the academy as cashiers, chefs and cooks, kitchen porters, servers and snack bar staff. It is taken from line 46 of the Benchmarking Return and does not include meal time assistants. It also excludes any staff employed to manage the academy's special facilities (See E07)
E07	Cost of other staff	Includes all other staff directly employed by the academy and not covered above, such as: midday supervisors, mealtime assistants, boarding staff of a residential academy, escorts (e.g. for pupils with medical or special educational needs), liaison officers, staff employed to manage and support pupil-focused special facilities available at the academy, staff supervising students during before and after academy sessions or clubs and during breaks, youth workers, nurses and medical staff. It is taken from line 47 of the Benchmarking Return.
E08	Indirect employee expenses	Includes recruitment costs, staff travel, subsistence and other out-of-pocket expenses, duty meals, medical fees, childcare vouchers, payments to site service officers (caretakers, school keepers) for expenses such as rent, gas, rates, council taxes, electricity and telephone rental. It is taken from line 48 of the Benchmarking Return.
E09	Staff development and training	Includes the development and training costs for all staff (directly and not directly employed) at the academy, cost of all in-service training courses and other development opportunities, cost of equipment and resources to provide in service training. It is taken from line 49 of the Benchmarking Return
E10	Staff related insurance	Includes cover for non-teaching staff absence, employee-related insurance premiums for accident and liability, assault, fidelity guarantee, libel and slander. It is taken from line 50 of the Benchmarking Return.
E11	Maintenance of Premises	Includes all costs relating to the maintenance or repair of premises, other than costs of directly employed staff, and equipment. It is taken from line 51 of the Benchmarking Return.
E12	Cleaning	This is taken from line 52 of the Benchmarking Return.
E13	Water and sewerage	This is taken from line 53 of the Benchmarking Return.
E14	Energy	This is taken from line 54 of the Benchmarking Return.

Income Code	Benchmarking Field name	Benchmarking Field Description
E15	Rent and Rates	This is the total of lines 55 and 56 of the Benchmarking Return.
E16	Other occupation costs	This is taken from line 57 of the Benchmarking Return.
E17	Special Facilities	<p>Includes</p> <ul style="list-style-type: none"> • Swimming pools and sports centres • Boarding provision • Rural studies and farm units • Payments by your academy to another school or academy for the benefit of pupils at the other school or academy • Pupil inter-site travel e.g. moving between sites • Expenses relating to before and after school clubs • Delegated home to school transport. • Indirect employee expenses and agency staff expenses relating to a special facility • Purchase of trading items for re-sale e.g. school uniforms, books, stationery etc. • Charitable donations (paid by the school to a charity) • Community education with a benefit to the pupils at the school <p>Not included are costs for directly employed staff associated with managing and supporting the special facility.</p> <p>This is taken from line 58 of the Benchmarking Return.</p>
E18	Learning resources	This is taken from line 59 of the Benchmarking Return.
E19	ICT learning resources	This is taken from line 60 of the Benchmarking Return.
E20	Examination Fees	This is taken from line 61 of the Benchmarking Return.
E21	Educational Consultancy	This is taken from line 62 of the Benchmarking Return.
E22	Supply Teacher Insurance	This is taken from line 63 of the Benchmarking Return.
E23	Agency supply teaching staff	This is taken from line 64 of the Benchmarking Return.

Income Code	Benchmarking Field name	Benchmarking Field Description
E24	Catering supplies	<p>This category is a specific service grouping. Includes non-capital catering equipment, provisions, other supplies used in catering (e.g. cleaning materials, protective clothing), purchase, rent, lease or hire of catering vending machines, full cost of service contract, related professional and technical services, repairs and maintenance of kitchen equipment, cost of providing free school meals and milk.</p> <p>This is taken from line 65 of the Benchmarking Return</p>
E25	Legal and professional	<p>This category is a specific service grouping. Includes professional services, consultancy and advice to staff and governors purchased from a third party relating to: management, finance, legal, personnel, premises, clerking service (if a clerk is not directly employed by the academy) and management fees on PPP contracts. This is taken from line 66 of the Benchmarking Return. This does not include the costs of audit (See E26)</p>
E26	Auditor costs	<p>This is the total of lines 67 and 68 on the Benchmarking Return; 'Auditor costs – Audit fees' and 'Auditor costs – Other fees'.</p> <p>As such it includes both professional services, consultancy and advice to academies financial year statutory accounts and the costs of other professional audit services, consultancy and advice to academy's own business needs during the academies financial year end and interim.</p>
E27	Other insurance premiums	<p>Includes premises-related insurance, vehicle insurance, accident and public liability insurance for persons not employed directly by the academy and school trip insurance. This is taken from line 69 of the Benchmarking Return.</p>
E28	Administrative supplies – non educational	<p>This includes all supplies used for administrative purposes and is taken from line 70 of the Benchmarking Return.</p>
E29	Direct revenue financing (revenue contributions to capital)	<p>Includes all amounts transferred to be accumulated to fund capital works, any amount transferred to a local authority, any repayment of principal on a capital loan from the LA and maintained schools may not enter into loan agreements with any other bodies. This is taken from line 71 of the Benchmarking Return.</p>

Income Code	Benchmarking Field name	Benchmarking Field Description
E30	Other	Includes all other administrative supplies and services including audit fees. This is taken from line 72 of the Benchmarking Return.
E31	Interest charges for loan and bank	Includes any interest payments made on loan repayments and bank charges. This is taken from line 73 of the Benchmarking Return.
E32	PFI charges	Includes any PFI charges to the academies in year. This is taken from line 74 of the Benchmarking Return.

Annex B – Income and Expenditure Category Groupings

AR Line Numbers	Benchmarking Field	AR Code	Publication Grouping
2	I01	Pre-16 School Budget Share	Grant Funding
3	I02	16-19 School Budget Share	
7	I03	Pupil Premium	
5	I04	LACSEG	
1+4+6+8+9 +10+11+12	I05	Other	
13	I06	Other DfE grants (Revenue)	
14	I07	SEN	
15+16	I08	Other income (LA & other Government grants)	
17	I09	Government source (non-grant)	
18	I10	Academies	
19	I11	Non- Government	Self-Generated Income
20	I12	Income from facilities and services	
23	I16	Other self-generated income - revenue	
24	I17	Donations and/or voluntary funds - revenue	
25	I18	Investment Income	
41	E01	Teaching Staff	Teaching Staff
22	(-)I15	(minus) Receipts from supply teacher insurance claims	Supply Staff
42	E02	Supply teaching staff	
63	E22	Supply teacher insurance	
64	E23	Agency supply teaching staff	Education Support Staff
43	E03	Education Support Staff	
45	E05	Premises Staff	Premises (including Staff Costs)
51	E11	Maintainence of Premises	
52	E12	Cleaning	
53	E13	Water and Sewerage	
57	E16	Other Occupation costs	
44	E04	Administrative and clerical staff	Back Office (including staff costs)
70	E28	Administrative Supplies - non educational	
66	E25	Legal & Professional	
67+68	E26	Auditor Costs	
21	(-)I13	(minus) Income from catering	Catering
46	E06	Catering Staff	
65	E24	Catering Supplies	Other Staff Costs
47	E07	Other Staff	
48	E08	Indirect Employee Expenses	
49	E09	Staff Development and Training	
50	E10	Staff Related Insurance	
54	E14	Energy	Energy
59	E18	Learning Resources (not ICT Equipment)	Learning Resources (not ICT Equipment)
60	E19	ICT Learning resources	ICT Learning resources
62	E21	Educational Consultancy	Bought in professional services - curriculum
55+56	E15	Rent and Rates	Other Expenditures
61	E20	Examination Fees	
69	E27	Other Insurance Premiums	
58	E17	Special Facilities	
73	E31	Interest Charges for Loan and Bank	
72	E30	Other	
71	E29	Direct revenue financing (Revenue contributions to capital)	
74	E32	PFI Charges	



Department for Education

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