

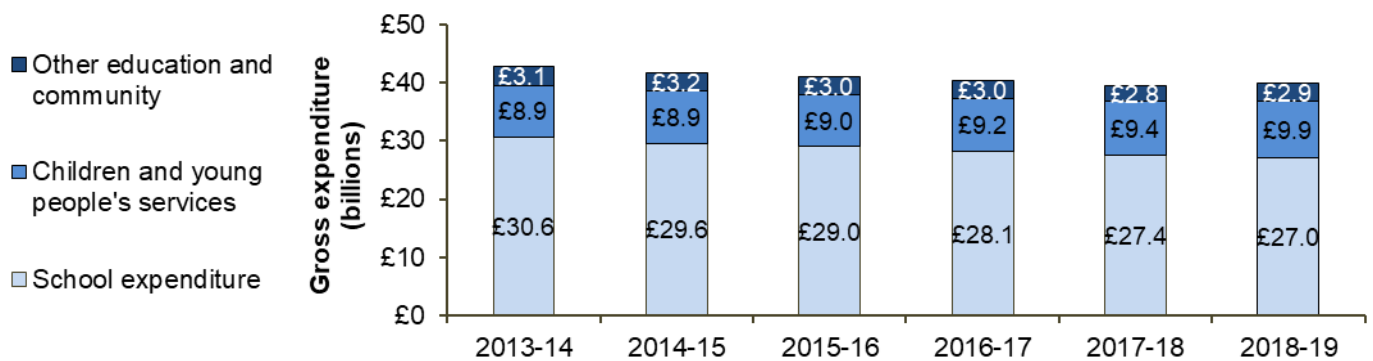


Expenditure by Local Authorities and Schools on Education, Children's and Young People's Services in England, 2018-19

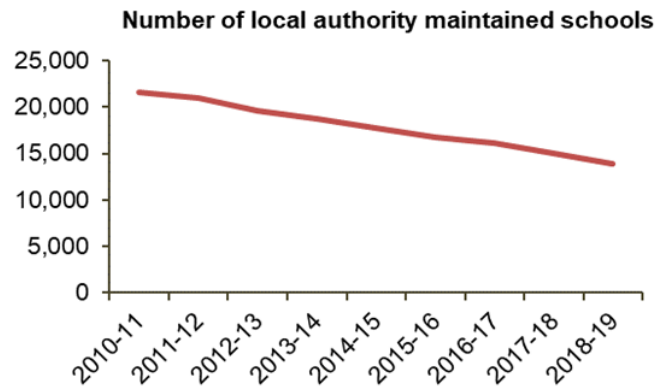
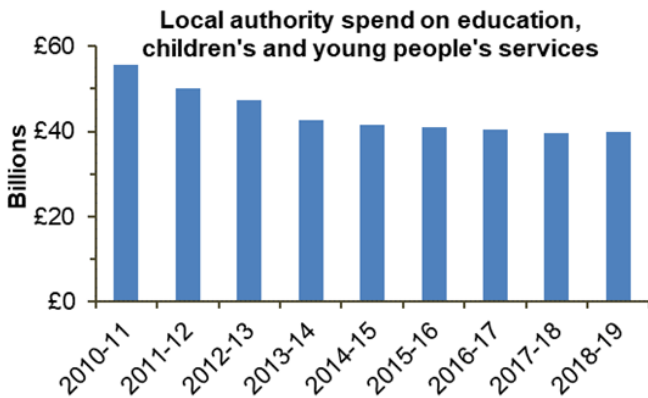
13 December 2019

This release contains information on expenditure by local authorities and by local authority maintained schools only. It does not include expenditure by academies. We publish [academy school finance data](#) separately. The largest area of spend, on schools, is therefore significantly affected by the number of schools which have become academies, and that number has continued to increase. This means that it is not possible to make like-for-like comparisons of expenditure on schools between years based on the figures in the following charts. All figures in this release are presented in cash terms and are not adjusted for inflation.

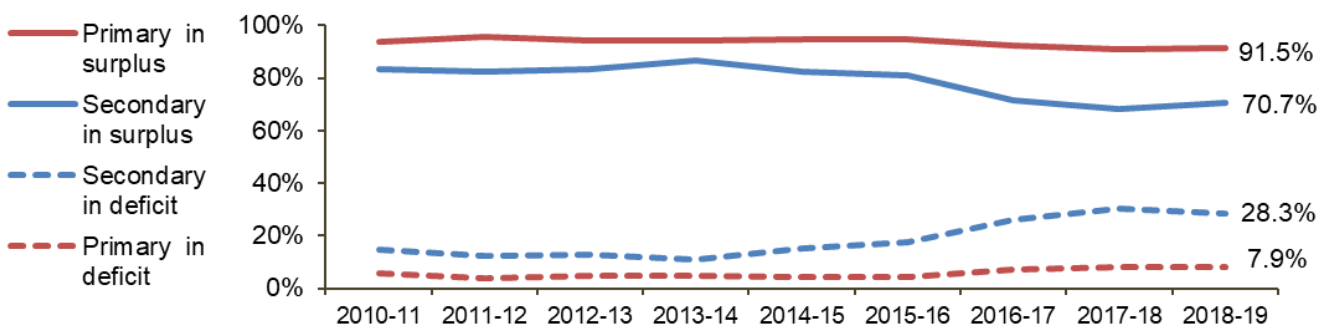
Spending on children and young people's services, and other education and community, has increased. School expenditure continues to account for over two-thirds of expenditure.



Total spend on education, children's and young people's services has increased for the first time in recent years. The number of maintained schools continues to decrease.



The percentage of maintained schools in deficit decreased, and the percentage in surplus increased, for the first time in recent years; for both primary and secondary schools.



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About this release

The release covers 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 2018 to March 2019, 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 taken into account when making year-on-year comparisons. This will particularly affect the school expenditure tables and some areas of local authority expenditure which are provided to maintained schools only.

All year-on-year changes in this release are based on unrounded data presented in nominal terms (that is, not adjusted for inflation).

In this publication

National and Local Authority Tables (LA_and_school_expenditure_2018-19_Tables.xlsx)

The accompanying methodology document provides information on the data sources, their coverage and quality and explains the methodology used in producing the data.

Section 251 Outturn and Consistent Financial Reporting

Local authorities (LAs) are required to provide the DfE with a Section 251 Outturn return of expenditure covering schools, education and children’s and young people’s services, and schools (through their LAs) are required to complete the Consistent Financial Reporting framework. This is to ensure LAs and schools provide financial data in a consistent manner that can support comparisons and benchmarking with other LAs and schools. See the [Section 251 outturn guidance for LAs](#) and the [CFR guidance](#) for further information on the data reported.

Feedback

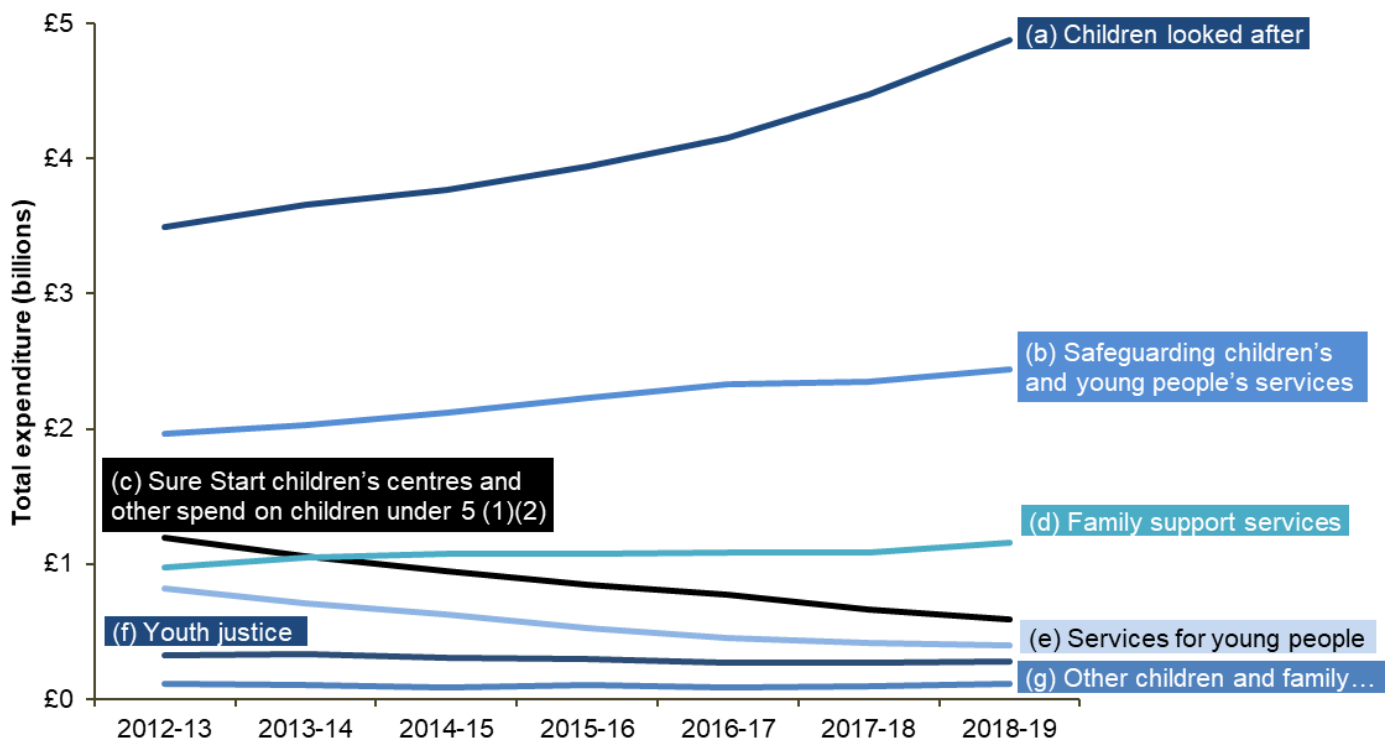
We are changing how our releases look and welcome feedback on any aspect of this document at: finance.statistics@education.gov.uk

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

Between 2017-18 and 2018-19, local authority expenditure has increased for children looked after (+9.0%), safeguarding children's and young people's services (+4.0%), family support services (+6.1%), youth justice (+1.3%) and other children and family services (+18.1%). Expenditure has decreased for Sure Start centres and under 5s provision (-11.0%) and services for young people (-4.3%; Figure 1).

Separate figures show the number of children looked after by local authorities in England increased by 4% between 31 March 2018 and 31 March 2019, continuing increases seen in recent years. See further findings from the [children looked after return](#) (also known as SSDA903) collected from local authorities.

Figure 1. Total expenditure on children's and young people's services continues to increase in four areas (a, b,d,g), decrease in two areas (c,e) and remain fairly consistent in one area (f) in recent years.



¹ Includes funding for individual Sure Start Children's Centres; for local authority provided or commissioned area wide services delivered through Sure Start Children's Centres; and local authority management costs relating to Sure Start Children's Centres. Other spend on children under 5 is any other money (non-Dedicated Schools Grant) spent to support and develop early years provision (for 0-5s). Activities likely to be included are improvement/sustainability support, implementing the sufficiency action plan and local workforce development.

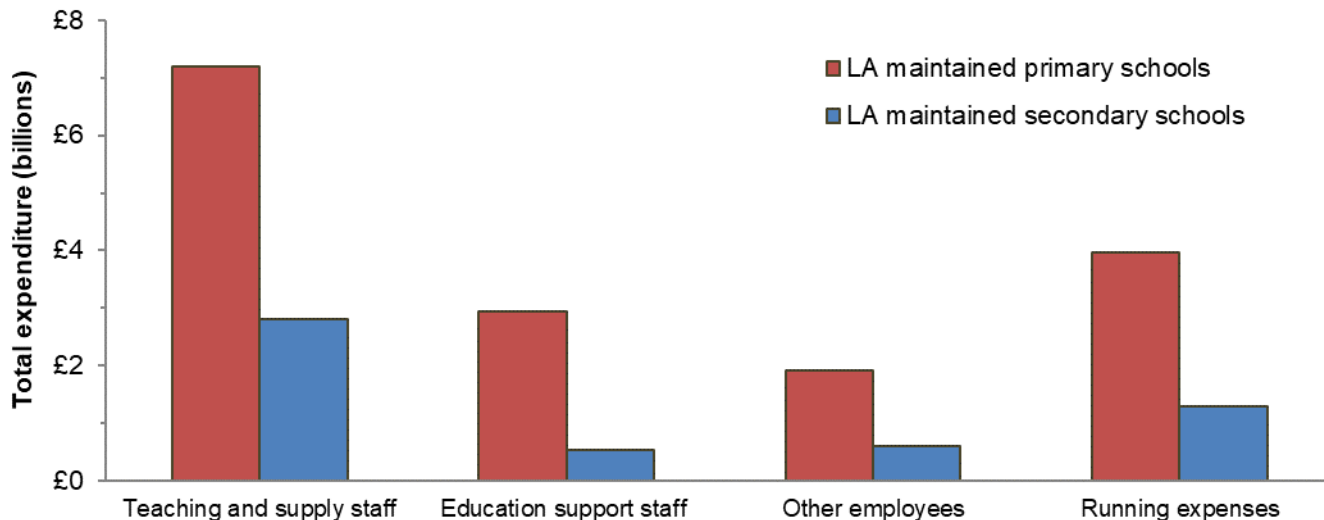
² This does not include funding on early education (including early education funding through the free entitlement).

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

The total self-generated income of maintained schools was £1.6 billion, of which £1.1 billion (67%) was generated by primary schools and £0.3 billion (20%) was generated by secondary schools, with the remaining £0.2 billion (13%) generated by special schools, nursery schools and PRUs. The gross expenditure of maintained schools has decreased every year since 2011-12 driven primarily by academisation of LA maintained schools.

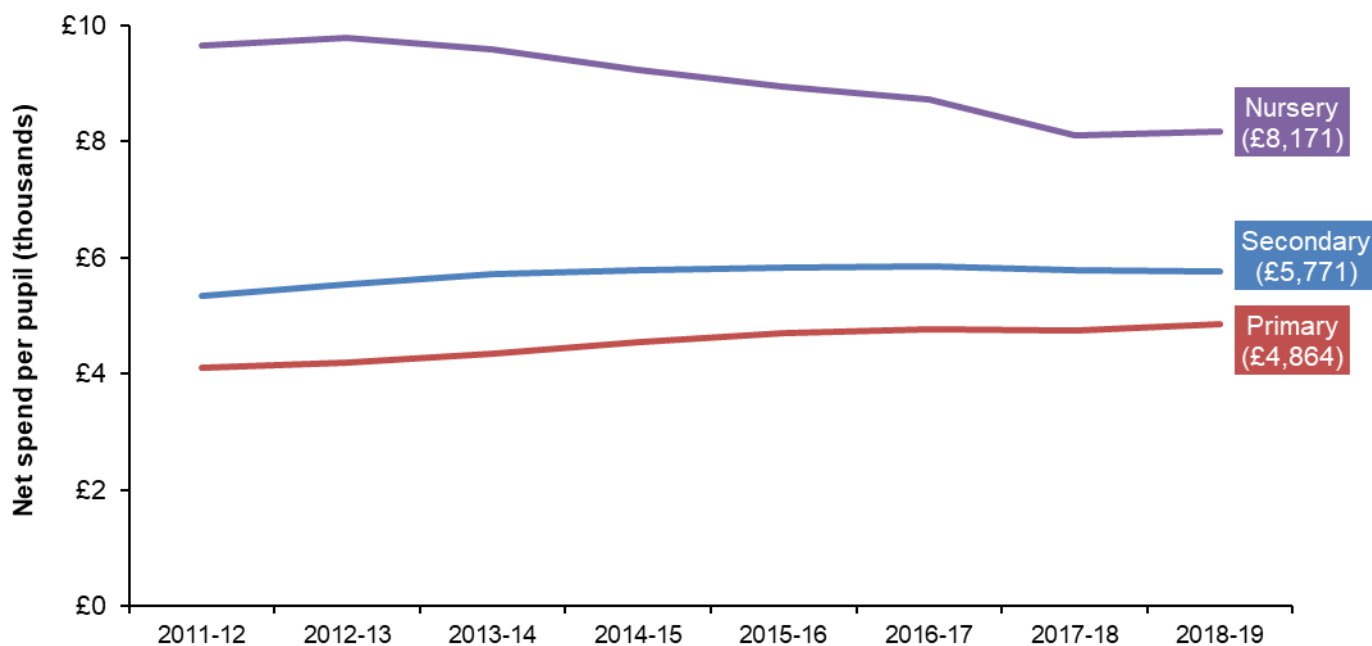
Of gross expenditure, £10.9 billion (46%) was spent on permanent and supply teaching staff, £4.3 billion (18%) on education support staff; £2.8 billion (12%) on other employee costs; and £5.8 billion (24%) on running expenses. Data for primary and secondary schools expenditure for each category in 2018-19 are shown in Figure 2. Education support staff include Teaching Assistants, who are more widely employed in primary schools.

Figure 2. Total expenditure per expenditure category for both primary and secondary schools in 2018-19.



Due to changes in the number of maintained schools, it is more useful to compare the average net spend per pupil over time. The average net spend per pupil for nursery, primary and secondary schools are shown in Figure 3, whilst the average net spend per pupil decreased since 2017-18 by £71 for special schools (to £21,990 per pupil) and increased by £346 for pupil referral units (to £21,051 per pupil). These figures are based on in-year income and expenditure and are not net of balances carried forward from the previous year.

Figure 3. Net spend per pupil has increased by £70 in nursery schools, increased by £114 in primary schools and decreased by £7 in secondary schools since 2017-18.

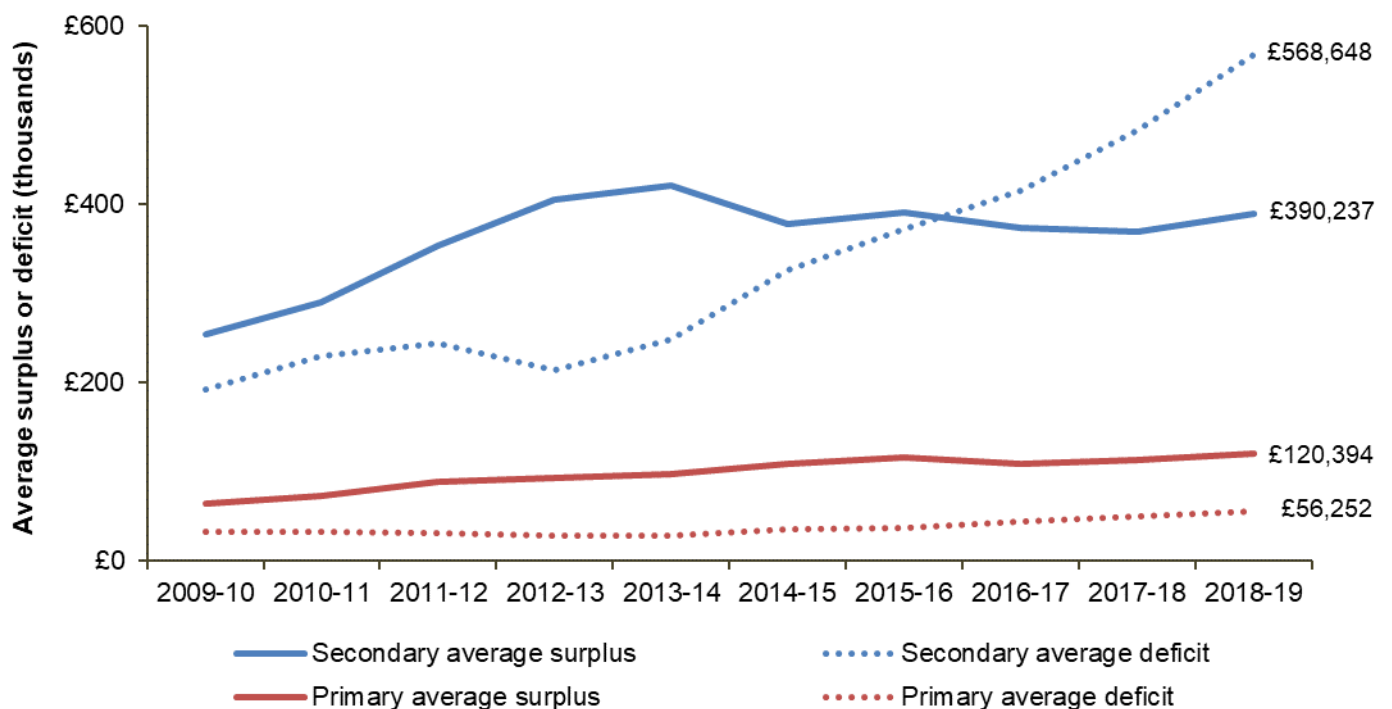


3. School Revenue Balances (Table 5)

In 2018-19, the total revenue balance across all local authority maintained schools was £1.5 billion, a decrease of £19.0 million since 2017-18. This amounts to 6.5% of local authority maintained schools' total revenue income, and equates to an average revenue balance of £111,000 in each local authority maintained school.

The percentage of schools with a surplus has increased from 88.6% in 2017-18 to 89.4% in 2018-19. The percentage of schools with a deficit has decreased from 10.2% in 2017-18 to 9.9% in 2018-19, however the average deficit per school in deficit has increased (Figure 4).

Figure 4. The average surplus or deficit, for a school in surplus or deficit, have all increased since 2017-18 for both primary and secondary schools.



Revenue Balances

The final total end revenue balance for each school is calculated by adding together variables B01: committed revenue balances, B02: uncommitted revenue balances and B06: community-focused school revenue balances, 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.

4. Accompanying tables

The following tables are available in Excel format on the department's statistics [website](#).

National tables

- 1 Schools expenditure by sector
- 1a Schools expenditure by sector, time-series
- 2 Detailed income and expenditure statistics for local authority spending on children's and young people's services in England
- 3 Detailed school income and expenditure statistics for local authority maintained schools in England by phase of education
- 4 School income and expenditure and per capita statistics for local authority maintained schools in England by phase of education
- 5 Detailed school revenue balances statistics by phase of education

Local authority and regional tables

- 6 Expenditure statistics for all local authority children's and young people's services: local authority and region
- 7 Expenditure by local authority
- 8 Net expenditure of individual schools budget by local authority
- 9 Net expenditure on children's and young people's services by local authority
- 10 School income and expenditure statistics for local authority maintained schools in England by phase of education: local authority and region
- 11 School level revenue balances for all local authority maintained schools by local authority in England

School table

- 12 School level revenue balances for all local authority maintained schools

When reviewing the tables, please note that:

- **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.
 - **We round numbers**
Because of this rounding, totals in text and in tables may not always equal the sum of their component parts. Similarly, differences quoted in text may not always be the same as differences shown in tables. This is consistent with the [departmental statistical policy](#).
 - **We adopt symbols**
Symbols are used in the tables as follows:
 - . not applicable
 - .. not available
-

5. Further information is available

- Last year's figures are available [here](#).
- [Section 251 Budget statistics](#). Whereas this release focuses on actual expenditure, budget statistics focus on planned expenditure by LAs (and their schools).
- We publish information on income and expenditure in schools on the [Schools Financial Benchmarking website](#). This includes download files for all schools: [Consistent Financial Reporting data](#) (local authority maintained schools) and [Academies Accounts Return data](#) (academy schools).
- Local authority revenue expenditure and financing England published by the Ministry of Housing, Communities & Local Government including service expenditure including education and children's social care: [Local Authority Revenue Expenditure and Financing: 2018-19 Final Outturn, England](#).
- Scottish Government, Welsh Assembly and Northern Ireland Government publish revenue data:
 - Scotland www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/POBEStats
 - Wales statswales.gov.wales/Catalogue/Local-Government/Finance/Revenue
 - Northern Ireland www.communities-ni.gov.uk/topics/local-government

6. Official Statistics

These are Official Statistics and have been produced in line with the Code of Practice for Official Statistics.

This can be broadly interpreted to mean that the statistics:

- meet identified user needs
- are well explained and readily accessible
- are produced according to sound methods
- are managed impartially and objectively in the public interest

The department has a set of [statistical policies](#) in line with the Code of Practice for Official Statistics.

7. Technical information

A methodology document accompanies this statistical release. This provides further information on the data sources, their coverage and quality and explains the methodology used in producing the data, including how it is validated and processed.

8. Get in touch

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Department for Education

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Reference: Section 251 Outturn and Consistent Financial Reporting 2019



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