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Financial year 2024-25

LA and school expenditure

This is the latest release

Published	11 December 2025
Last updated	11 December 2025 ▶ See all updates (1)
Release type	Official statistics ?
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Produced by	Department for Education

This release contains information on income, expenditure, and revenue reserves of local authority (LA) maintained schools for the financial year 2024-25.

It also includes expenditure by local authorities on schools, education and community services, and children’s and young people’s services.

This release does not include expenditure by academies. The number of schools that have converted to academies continues to increase, therefore caution should be exercised when drawing comparisons over

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time.

Please note that figures are presented in cash terms and are not adjusted for inflation.

Official Statistics Review

The Department for Education has been publishing information on LA and school expenditure and income for education, children's services (including youth justice), early years, and high needs place funding since 2001-02. The aim of this publication is to provide information on local authority spending both at national level and for each local authority.

We have reviewed the value and quality of this publication and, given low engagement, are seeking user feedback on our plans to cease publication of this official statistics series. Section 251 outturn is not published elsewhere so we are investigating alternative publishing methods. Local authority and school level data from the Consistent Financial Reporting (CFR) collection is available on the [Financial Benchmarking and Insights Tool \(opens in new tab\)](#).

Users are invited to provide any feedback on these plans to cease publication by the 1st May 2026 using the email address below.

Finance.STATISTICS@education.gov.uk.

The outcome of this review will be announced in June 2026.

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Headline facts and figures - 2024-25

Total expenditure by LA
maintained schools was

£26 billion

0.5% higher in cash terms than in
2023-24

Average spend per pupil by
LA maintained schools was

£8,213

8.4% higher in cash terms than in
2023-24

The percentage of LA
maintained schools in
deficit was

17.8%

2.5 percentage points higher than in
2023-24

Expenditure by local
authorities on schools

£35 billion

13.3% higher in cash terms than in
2023-24

Expenditure by local
authorities on other
education

£4.9 billion

10.9% higher in cash terms than in
2023-24

Expenditure by local
authorities on children's
services

£16 billion

8.0% higher in cash terms than in
2023-24

The number of LA maintained schools these figures are based on decreased by 6.4% (721 fewer LA maintained schools) in 2024-25. The decrease in LA maintained schools and pupils is the reason for the larger percentage rise in expenditure per pupil compared to the less than 1 percent increase in overall expenditure.

The proportion of LA maintained schools in deficit was 17.8%, this figure has increased every year since 2020-21, from 8.4%. The total revenue reserve balance is £1.6 billion, this is a combined figure of £2 billion for schools in surplus and £0.4 billion for schools in deficit. The average revenue balance of schools was £150,900 in 2024-25.

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School income and expenditure

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Information on income, expenditure and revenue reserves of local authority (LA) maintained schools is sourced from [Consistent Financial Reporting \(CFR\) returns \(opens in new tab\)](#) that are provided by schools.

The number of schools that have converted to academies has [increased over time](#). As at the January 2025 Census the number of academies is now larger than the number of local authority maintained schools. As the proportion of academies increases, the number of LA maintained schools required to make a CFR return decreases. This publication does not include income and expenditure for academies who return their financial information through [Academy Accounts Returns \(opens in new tab\)](#).

For the financial year 2024-25, 10,575 LA maintained schools made a CFR return, 6.4% lower than in 2023-24 and 37.0% lower than in 2015-16. Therefore, caution should be exercised when comparing trends over time and overall totals should not be used for comparison purposes.

School-level information is not included in this publication. Information at school level is published on the

[Financial Benchmarking and Insights \(opens in new tab\)](#) website, this includes school level files which are available for download in the [data sources section \(opens in new tab\)](#).

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i) School income

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In the financial year 2024-25, the total income of LA maintained schools was £25.8 billion, 0.3% higher than in 2023-24, and equates to £8,180 per pupil, 8.1% higher than in 2023-24.

The number of schools (and subsequently pupils) in receipt of this income has decreased over time. Therefore comparisons of income per pupil give a better picture of the trend in school income since 2015-16.

School income includes:

- Funds delegated by the LA for schools; this is reflected in the publication section LA Expenditure on Schools, Other Education and Community
- Funds for minority ethnic pupils and those with special educational needs
- Pupil premium grants
- Other grants and funding
- Self-generated income.

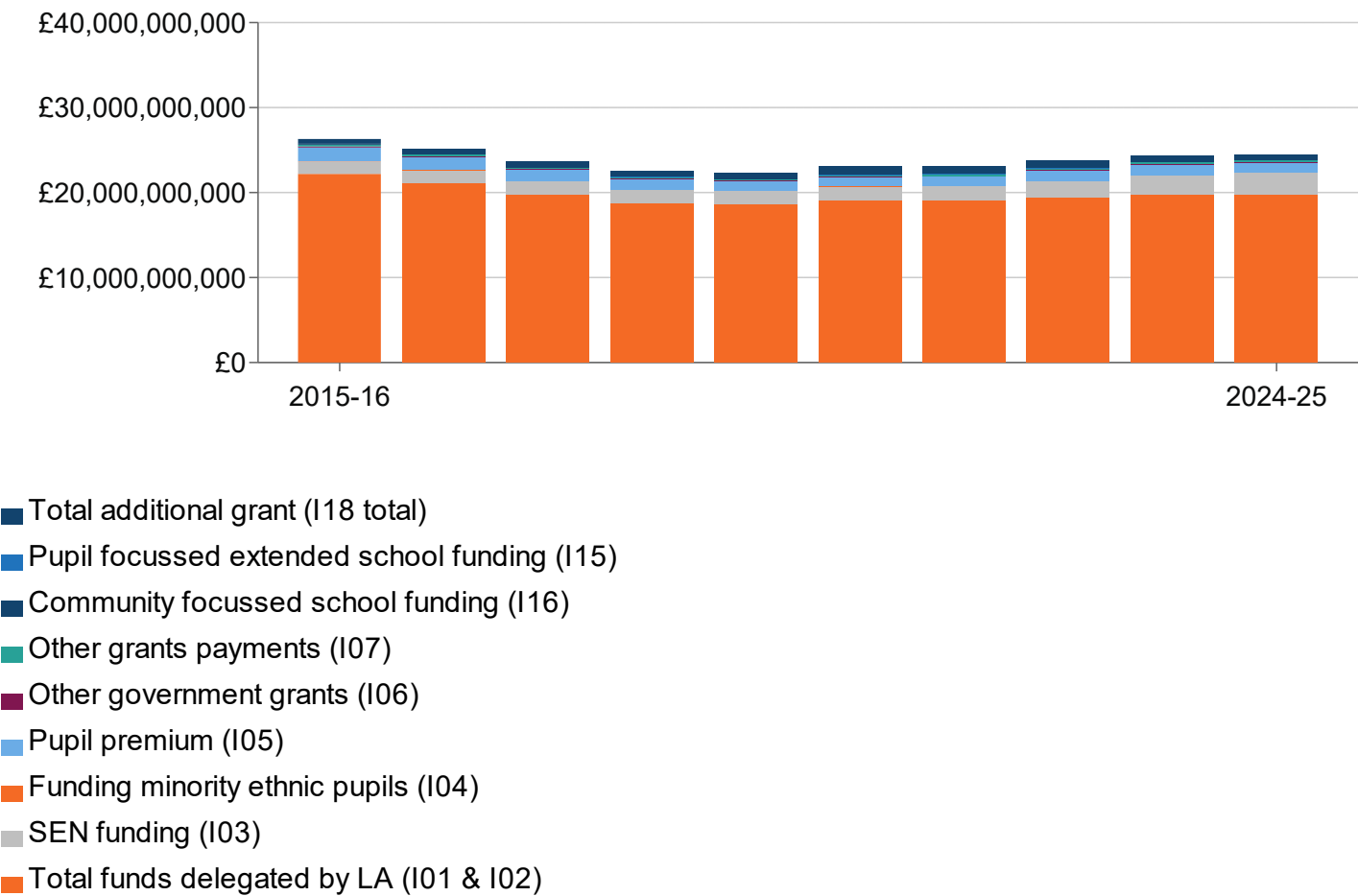
94.3% of funding came from LA funding and other grants and 5.7% was self-generated. LA funding is detailed in the section LA Expenditure on Schools, Other Education and Community.

LA maintained schools received, in total, **£24.5 billion** in grant funding for the financial year 2024-25.

Chart	<u>Table</u>
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Most school income is from grant funding, of which over 80% is delegated by LAs



Footnotes

- 1. There are a small number of local authorities with no LA maintained secondary schools, all are academies. There are also authorities returning no nursery schools, primary schools, pupil referral units or special schools.
- 2. Includes schools making a part year return as they converted to academies part way through the financial year.

Source: CFR

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Schools self-generated **£1.5 billion** of income in 2024-25 (5.7% of all income); an increase of 1.8% from 2023-24. Self-generated income remained at its highest point in this data time series only seeing a small increase from the last financial year.

Full details of all school income can be found in this featured [table](#).

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ii) School expenditure

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Gross expenditure: Financial spending by LA maintained schools, before any deductions are made.

Net expenditure: Financial spending following deductions of income from catering, supply teacher insurance and community-focussed income.

Gross expenditure reported by LA maintained schools was **£25.9 billion with a small increase of 0.5%** . Between the years 2011-12 and 2020-21 gross expenditure decreased year on year this decrease in expenditure was primarily driven by schools converting to academies. This trend reversed in 2021-22 with an increase in gross expenditure. However, in 2024-25 we saw the third largest reduction in LA maintained schools, with the largest reduction being primary schools (632 fewer). The higher rate of conversion is one factor in the much smaller increase (0.5%) in gross expenditure.

In 2024-25, £682 million was spent on supply teaching costs, a decrease of 9.7% from 2023-24.

In 2024-25, LA maintained schools spent £5.0 billion on education support staff. Education support staff include teaching assistants, who are more widely employed in primary schools, pupil referral units and special schools.

Full details of all school expenditure can be found in this [table for total expenditure](#) and this [table for per pupil expenditure](#).

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Staff Costs remain the highest expenditure to LA maintained schools

	Total expenditure	
	Total staff costs	Total supply staff costs
2015-16	£20,350,611,114	£902,846,069
2016-17	£19,998,917,701	£838,350,910
2017-18	£18,745,093,369	£724,929,858
2018-19	£17,793,181,300	£670,678,699
2019-20	£17,857,791,703	£629,861,147
2020-21	£17,902,166,361	£451,600,571
2021-22	£18,176,086,451	£621,834,130
2022-23	£18,872,128,131	£697,988,311
2023-24	£19,341,180,732	£755,189,581
2024-25	£19,619,787,777	£681,983,579

[Show full screen table](#)

[Data symbols](#) 

Footnotes

1. There are a small number of local authorities with no LA maintained secondary schools, all are academies. There are also authorities returning no nursery schools, primary schools, pupil referral units or special schools.
2. Includes schools making a part year return as they converted to academies part way through the financial year.

Source: CFR

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iii) School revenue balances

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School revenue balance: The financial balance at the end of the year once income, expenditure, committed expenditure and previous year's revenue balance have been taken into account.

Deficit: When a school's expenditure is higher than this year's income, once the previous year's balance has been taken into account. A negative revenue balance.

Surplus: When a school's expenditure is lower than this year's income, once the previous year's balance has been taken into account. A positive revenue balance.

In 2024-25, of the 10,575 schools that submitted CFR returns:

- 1,887 (17.8%) schools were in deficit,
- 8,675 (82.0%) were in surplus,
- 13 (0.2%) had a revenue reserve of 0.

The **percentage of schools in deficit increased to 17.8%**, from 15.3% in 2023-24. The percentage of schools in deficit has been rising since 2021-22. The total deficit for these schools is £380 million. Please see the following table for time series on the [number of schools in deficit and the deficit held](#).

In 2024-25, the average revenue balance per school decreased to £150,900 from £161,800 in 2023-24.

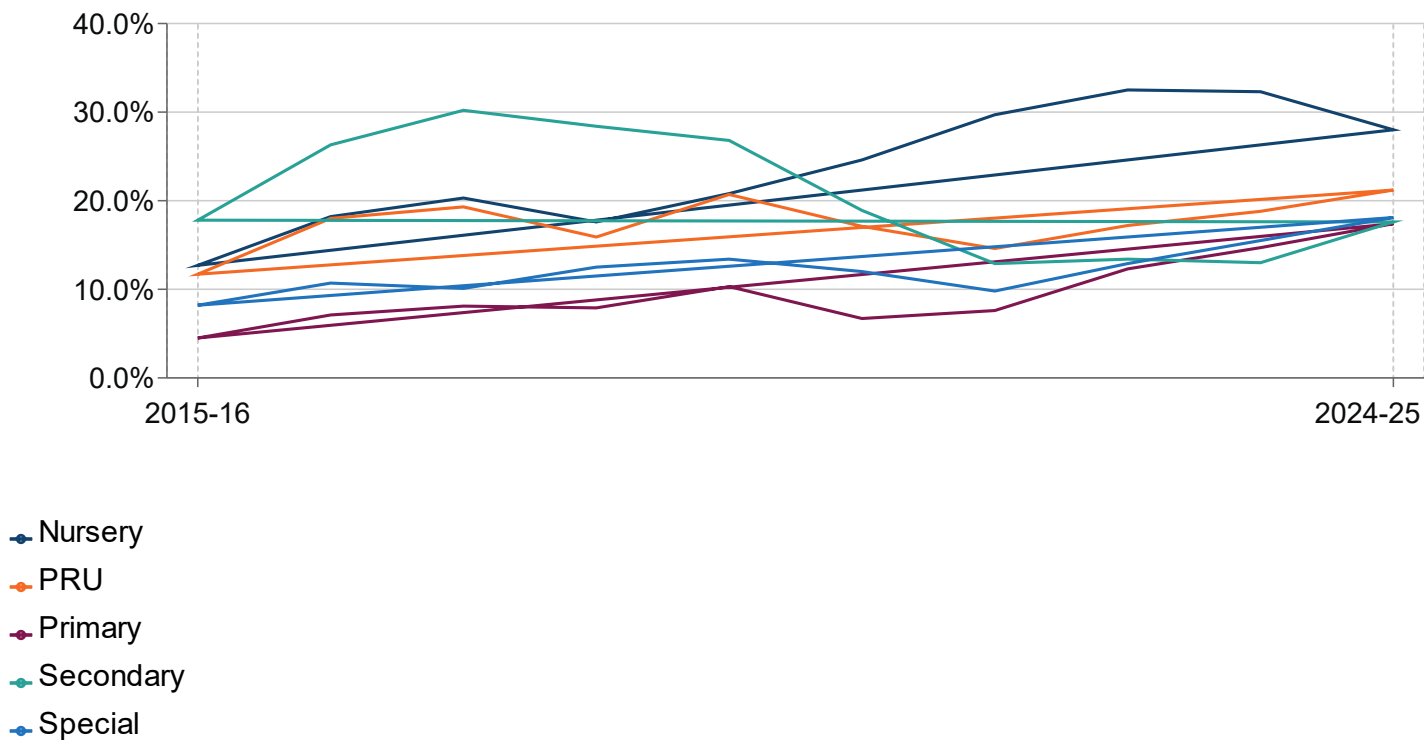
School deficit by phase 2024-25:

- **Nursery schools** - the percentage in deficit decreased to 28.0% from 32.5% in 2023-24,
- **Primary schools** - the percentage in deficit increased to 17.4% from 14.7% in 2023-24,
- **Secondary schools** - the percentage in deficit increased to 17.6% from 13.0% in 2023-24,
- **Pupil referral units** - the percentage in deficit increased to 21.2% from 18.7% in 2023-24,
- **Special schools** - the percentage in deficit increased to 18.1% from 15.5% in 2023-24.

Chart	<u>Table</u>
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► Export options

All school phases except Nursery saw an increase in the percentage of schools in deficit



Footnotes

1. There are a small number of local authorities with no LA maintained secondary schools, all are academies. There are also authorities returning no nursery schools, primary schools, pupil referral units or special schools.
2. Includes schools making a part year return as they converted to academies part way through the financial year.

Source: CFR

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Local authority (LA) expenditure is collected via [Section 251 Outturn returns \(opens in new tab\)](#). For the 2024-25 S251 Outturn collection we have removed from national and regional aggregates Wandsworth and Middlesbrough local authority's children's and young people's services (CYPS) data due to quality concerns. In 2023/24 Wandsworth represented 0.3% of the national CYPS expenditure and 5.5% of the Inner London region expenditure, Middlesbrough represented 0.4% of the national CYPS expenditure and 7.1% of the North East region expenditure.

In the financial year 2024-25, local authorities spent a total of **£56.2 billion** on schools, other education and community, and children's and young people's services. Of which, school expenditure accounted for 62.8%, a slightly higher percentage than in 2023-24 (61.9%).

Total gross expenditure for the financial year 2024-25 was:

- Schools (which forms part of LA maintained school income) - **£35.3 billion**,
- Other education and community - **£4.9 billion**,
- Children's and young people's services - **£16 billion**.

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i) Expenditure on schools, other education and community

In 2024-25, LA gross expenditure on schools was **£35.3 billion**. This includes £22.8 billion for individual school budgets and £1.2 billion for high needs place funding. The remaining £11.3 billion was spent on other services including behavioural support, museum and library services, top up funding and SEN support.

Despite the continuing decrease in the number of LA maintained schools, figures for expenditure on schools are 13.3% higher in cash terms than in 2023-24.

A further **£4.9 billion** was spent on other education and community, 10.9% higher than 2023-24.

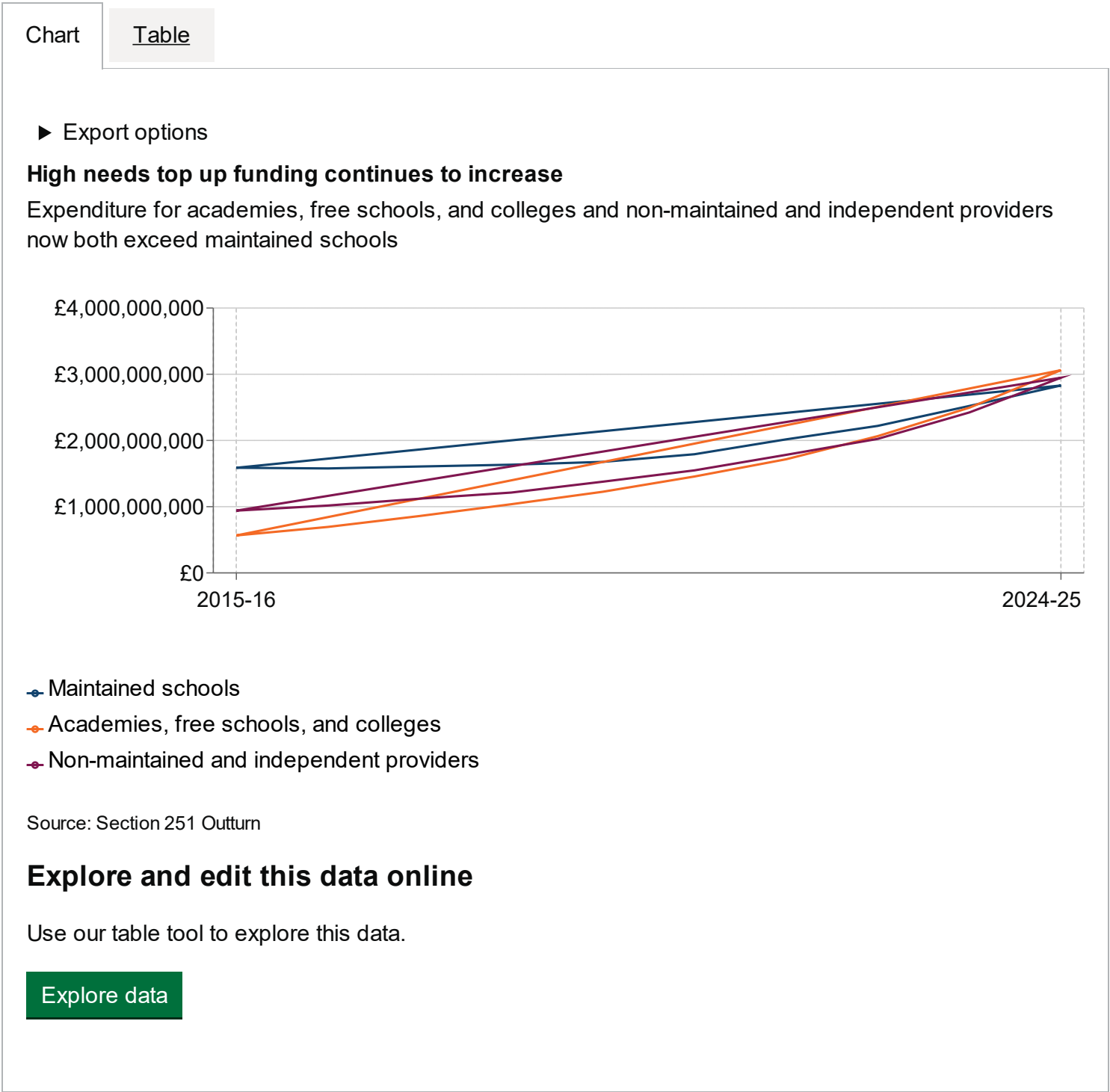
Expenditure on schools and other education and community, by category is available in this featured [table](#).

Schools

High needs top up funding increased in 2024-25. This is funding over and above the core high needs place funding, which a school or college receives to enable a pupil or student with high needs to participate in education and learning, by type of school:

- Top up funding for maintained schools increased by 12.3% to £2.8 billion.
- Top up funding for academies, free schools and colleges increased by 22.7% to £3.1 billion.
- Top up funding for non-maintained and independent providers increased by 21.7% to £2.9 billion.

Therapies and other health related services increased by 17.8% to £102.7 million. This includes speech, physiotherapy and occupational therapies and the provision of special medical support for individual pupils which has been deemed to be special educational provision (for example, recorded under section F of an EHC plan).



independent advice and support services (Parent Partnership), guidance and information decreased by 4.1% to £31.7 million.

The full break down of other education and community expenditure is available in this [table](#).

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ii) Expenditure on children's and young people's services

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In 2024-25 LA total expenditure on children's and young people's services was **£16 billion**.

Full details of total expenditure in all categories for the financial years 2015-16 to 2023-24 can be found in this [table](#).

Children Looked After

Expenditure on children looked after (CLA) consistently forms the largest proportion of LA spending on children's and young people's services, accounting for 55.9% in 2024-25.

In 2024-25 LAs spent £9 billion on children looked after, an increase of 10.0% in cash terms from 2023-24. Total expenditure per child (based on the population aged 0 to 17) is £687, higher than any point in recent years. Please see the latest statistics publication for [children looked after in England including adoptions](#) for additional context.

Safeguarding Children and Young People's Services

In 2024-25 **£3.6 billion** was spent on services for safeguarding children and young people. Of this, 88.7% was spent on social work (including LA functions in relation to child protection). This percentage has varied little in the years since 2015-16.

Family support services

In 2024-25 **£1.9 billion** was spent on family support services. This includes direct payments, short breaks (respite) for disabled children, targeted and universal family support.

Spend on short breaks for disabled children increased by 4.0%, to **£303.7 million** in 2024-25.

Sure Start Children's Centres & other spend on children under 5

In 2024-25 LAs spent **£588.4 million** on Sure Start children's centres and other spending on children under 5. This represents an increase of 5.1% from 2023-24. We continue to see increases in:

- Spending on individual Sure Start centres (1.8%),
- Services delivered through Sure Start centres (2.6%).

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Methodology

Find out how and why we collect, process and publish these statistics.

[LA and school expenditure](#)

Official statistics

These are Official Statistics and have been produced in line with the [Code of Practice for Official Statistics \(opens in new tab\)](#).

This can be broadly interpreted to mean that these statistics are:

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

Find out more about the standards we follow to produce these statistics through our [Standards for official statistics published by DfE guidance \(opens in new tab\)](#).

Our statistical practice is regulated by the Office for Statistics Regulation (OSR).

OSR sets the standards of trustworthiness, quality and value in the [Code of Practice for Statistics \(opens in new tab\)](#) that all producers of official statistics should adhere to.

You are welcome to contact us directly with any comments about how we meet these standards. Alternatively, you can contact OSR by emailing regulation@statistics.gov.uk or via the [OSR website \(opens in new tab\)](#).

Contact us

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Workforce and Finance Statistics Team

Email: finance.statistics@education.gov.uk

Contact name: Workforce and Finance Statistics Team

Press office

If you have a media enquiry:

Telephone: 020 7783 8300

Public enquiries

If you have a general enquiry about the Department for Education (DfE) or education:

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