



DIRECTION UNDER SECTION 251 OF THE APPRENTICESHIPS, SKILLS, CHILDREN AND LEARNING ACT 2009

This Direction covers the form, content and publication of information about planned expenditure by all local authorities in England, in connection with their education functions and their children's and young people's functions, for the period 1 April 2026 to 31 March 2027

The Secretary of State for Education makes the following direction in exercise of the power conferred upon her by section 251 of the Apprenticeships, Skills, Children and Learning Act 2009:

That all local authorities in England prepare and submit a statement ("Budget Statement") containing financial information about:

how much the local authority intends to spend on their schools budget, de-delegated items, high needs budget, early years budget, central provision within the schools budget and children's and young people's services.

So that meaningful comparisons of funding may be made between all local authorities.

All budget statements must be prepared in a common format. Local authorities must upload their budget statements for the period to the Department for Education using the Department's COLLECT (Collections On-Line for Learning, Education, Children and Teachers) system.

The budget statement needs to be in three parts for the prescribed period.

The tables should appear on the authority's website in the following order:

Table 1 – local authority level information

Table 2 – school table high needs and alternative provision settings information

Early Years Proforma

The local authority's budget statement needs to be available as follows:

- **to every school maintained by the local authority:** In the unlikely event that a school does not have access to the internet, the local authority must provide a hard copy of each budget statement including: **Table 1:** local authority information

covering de-delegated items, high needs budget, early years budget and children's social care, **Table 2:** School table high needs and AP settings, and the **Early Years Pro forma**, to the governing body and headteacher

- **to those private, voluntary and independent providers (PVI Providers) who are funded to provide free early provision to 2, 3 and 4 year olds:** The local authority must show how they can access a copy of the budget statement
- **to the general public:** The local authority must make a copy of the whole statement available at their education offices (where a copy must be available for inspection by parents and others in the community at all reasonable times and free of charge)
- **on a website:** The local authority must make a copy of the whole statement available on a website which is maintained by the local authority and accessible by the public