



Direction under section 251 of the Apprenticeships, Skills, Children and Learning Act 2009

This direction covers the form, content and publication of information about actual 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 2025 to 31 March 2026

The Secretary of State for the Department 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 (outturn statement) containing financial information about how much the local authority has spent on their:

- schools budget
- de-delegated items
- high needs budget
- central provision within the schools budget
- children's and young people's services

This is so that meaningful comparisons of the expenditure may be made between all local authorities.

All outturn statements must be prepared in a common format. Local authorities must upload their outturn statements for the period to the DFE via the department's COLLECT (Centralised On-Line for Learning, Education, Children and Teachers) system by 31 July 2026.

The outturn statement must be published and presented in 2 parts for the prescribed period.

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

- (i) Table A – local authority level and high needs information
- (ii) Table A1 – children's and young people's services

The local authority's outturn statement must be made available as follows:

- **to every school maintained by the local authority** – the local authority must provide a hard copy of the outturn statement, including tables A and A1 to the governing body and head teacher of each school if in the unlikely event they do not have access to the internet
- **to the general public** – the authority must make a copy of the whole outturn statement including a copy of tables A and A1 for inspection by parents and others in the community at all reasonable times and free of charge
- **on a website** – the authority must make a copy of the whole outturn statement including a copy of tables A and A1 available on a website maintained by the authority and accessible by the public

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