

Briefing Note

Elected Member Briefing – *Cost per Pupil Information*

Elected Member Briefing Note Ref. No. 2026-40

About this Briefing Note

Briefing by: *Neil Beattie, Executive Manager Learning Estate*

Date: 04.09.26

Subject: Cost per Pupil Information

Public / ~~Exempt~~ / Confidential

if exempt or confidential explain risks and consequences.

Purpose

This briefing note is provided in response to questions raised by Elected Members at the Education and Families Committee regarding the Cost Per Pupil figures presented for schools and early learning settings, specifically in relation to centrally recharged costs and management and administration expenditure.

Background

Cost Per Pupil is calculated by dividing the annual cost of operating a school or setting by the number of pupils attending. The figures presented to Committee were based on 2024/25 expenditure and September 2024 pupil census information. They include teaching staff costs, support staff costs, building maintenance, utilities, catering and cleaning services, transport, support services and management and administration recharges. Most expenditure is charged directly to schools and settings wherever possible. A smaller number of centrally held costs are recharged across schools and settings using agreed allocation methodologies.

Key points

A number of costs are held centrally and then recharged across schools and settings. These include management and administration costs, elements of training expenditure and certain support service functions. Where costs can be directly attributed to a particular school or setting, they are charged directly. Where this is not possible, an apportionment methodology is used, typically based on pupil numbers, staffing numbers or another reasonable measure.

The most significant factor influencing Cost Per Pupil is staffing. Across the learning estate, teaching and support staff costs account for approximately

63.5% of total education expenditure. Schools require a minimum level of staffing regardless of the number of pupils attending in order to provide education, support learners, supervise pupils and operate safely. As pupil rolls reduce, these staffing costs are spread across fewer learners, resulting in a higher Cost Per Pupil figure.

Other costs, including transport, building maintenance, utilities, catering, cleaning and support services, also contribute to the overall figure and can vary significantly depending on factors such as geography, rurality, building size and transport requirements.

Overview

Cost Per Pupil should be viewed as a financial measure of the cost of providing education rather than a measure of educational quality or effectiveness. While centrally recharged management and administration costs form part of the overall calculation, they represent a relatively small proportion of total expenditure. The primary factors influencing Cost Per Pupil remain school roll, staffing requirements and the fixed costs associated with operating school buildings and services.

Following a review of the data, the Early Years Cost Per Pupil figure for Baltasound Junior High School has been revised.

The updated figures for Baltasound are:

Early Years: £24,924

Primary: £9,909

Secondary: £34,003

This revision reflects a correction of costs that should have been offset against income.

Last modified on: 7.9.26

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