



National Audit Office

Department for Education 2024-25

October 2025

[OVERVIEW](#)

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Department for Education (DfE) summary



C&AG introduction

In 2025, we set out our [new five-year strategy](#). In delivering our statutory responsibilities, we aim to maximise our contribution to two outcomes – more productive and resilient public services and better financial management and reporting in government.

Our overviews summarise the key information and insights from our examinations of departments and from their annual report and accounts, and explore departments' progress against these crucial outcomes, highlighting positive examples and opportunities to improve.

If you would like more information about our work, or to arrange a briefing with me or one of my teams, please contact our Parliamentary Relations team at parliament@nao.org.uk.

Background to DfE

Objectives

DfE leads government's Opportunity Mission to break down barriers to opportunity, with work across four pillars (best start in life; every child achieving and thriving; skills for opportunity and growth; and an underlying focus on family security).

Financial position, 2024-25

- **£95.5 billion operating expenditure**
This largely relates to £88.3 billion in resource grants and contracts, with £5.5 billion in capital grants and contract spending, to delivery organisations including schools, colleges and early years providers.
- **£20.7 billion issued in new student loans**
DfE estimates that the full student loan portfolio has a fair (current market price) value of £157.9 billion as at 31 March 2025.

Overarching messages

Financial management

- Over the past five years, DfE's resource and capital spending has been below previous estimates.
- Following higher than expected parental demand, DfE spent £6.2 billion on early years entitlements. It expects this to be £8.2 billion by 2025-26.
- DfE estimated £327 million (1.6%) of the £20.7 billion student loans issued to be irregular, less than in 2023-24 (an estimated £405 million, 2% of £20.2 billion loans issued).

Risk and resilience

- DfE reports that its risk management has improved. It reported five main risks, including a new 'very likely' and 'critical' risk of financial failure in higher education institutions, and issues including cost pressures for local authorities relating to special educational needs.
- DfE's systems for supporting children with special educational needs, and those in residential care, have not been resilient to changing demand.
- A £13.8 billion maintenance backlog in schools (8% of the government backlog) may impact resilience of the school estate.

Productivity

- Our reports recommend that DfE continues efforts to focus spending on what works. This includes on non-financial incentives to recruit and retain teachers, increasing fostering for looked-after children, and supporting children with special educational needs earlier. With the Spending Review 2025, DfE will receive £1.34 billion to achieve efficiencies with a focus on prevention.
- More widely, DfE contributes to the skills pipeline, and productivity of the wider economy. We highlighted risks for DfE increasing T Level student numbers which may impact on these.



In 2024-25, DfE was responsible for children's services, education and wider skills across England. This includes early years, schools, further and higher education and apprenticeships. Since July 2024, DfE has framed its objectives and activities around the government's **Opportunity Mission**, which it leads. DfE also has a role delivering the **people aspect** of the **growth mission to invest and support the labour market**, with involvement across other missions.

Opportunity Mission: break down barriers and ensure that every child, regardless of their background, has a chance to succeed

Best start in life

High-quality education, early child health, home learning, family support.

DfE's activities:

- creating up to 6,000 school-based nursery places by 2025-26;
- increasing childcare entitlements;
- expanding the Start for Life programme and Family Hubs; and
- improving early years teaching and learning.

Every child achieving and thriving

High school standards with a broad curriculum, excellent teachers, an inclusive approach to special educational needs, wider support and enrichment.

DfE's activities:

- recruiting 6,500 additional teachers;
- increasing mental health support;
- introducing breakfast clubs;
- introducing regional improvement for standards and excellence teams;
- improving attendance;
- strengthening accountability; and
- reforming special educational needs provision.

Skills for opportunity and growth

A strong skills offer, pathways into work – youth guarantee, work experience, careers advice.

DfE's activities:

- establishing Skills England;
- rolling out the Growth and Skills offer; and
- establishing a youth guarantee.

Family security

Removing underlying barriers to opportunity, tackling child poverty, keeping children safe.

DfE's activities:

- implementing Families First for Children Partnership programme to support local delivery of family help, multi-agency safeguarding and child protection teams and family group decision-making;
- fostering recruitment and retention initiatives;
- launching the single unique identifier for children as part of a multi-agency information-sharing programme; and
- introducing support for those who take care of children and young people they are connected to, known as kinship carers.

Note

- 1 The mission replaces DfE's three priority outcomes in 2023-24: level up education standards in every part of the country and support all children and young people to realise their potential; support families, protect young people and enable all to engage with education and training through high quality local services and childcare; level up productivity and employment by improving the skills pipeline and supporting people to work.

Source: Department for Education, *Consolidated annual report and accounts for year ended 31 March 2025*, July 2025

How DfE delivers its responsibilities



DfE's structure and wider group bodies, 2024-25

DfE Group	Schools Group	Families Group	Skills Group	Regions Group	Strategy Group	Operations and infrastructure Group
Responsibilities include:	Policy and delivery of the school system; raising standards in schools; teacher recruitment, retention and training; special educational needs; curriculum, qualifications and assessment.	Early education and childcare; reforms to children's social care; reducing school absence; free school meals, breakfast clubs and school holiday food and activities programmes.	Policy and delivery of post-16 education and skills; delivering pathways for progression and into work; meeting employers' skills needs; support to government's missions on clean energy, NHS and safer streets.	Delivery for Opportunity Mission, supporting regional and local delivery of Best Start in Life, Achieving and Thriving and Keeping Children Safe; collaborates with the school, SEND and children's social care sectors through regulation, commissioning and partnership working; bespoke targeted support to schools through Regional Improvement for Standards and Excellence teams.	Anticipate strategic opportunities, challenges and risks; engage with the public, DfE sectors and international partners; provide strategy, delivery, analysis, communications and policy services across DfE; leads the Opportunity Mission.	School building; digital and data services; delivering accurate funding.
Other relevant DfE Group bodies:	<ul style="list-style-type: none"> Standards and Testing Agency Oak National Academy Limited Teaching Regulation Agency School Teachers' Review Body 	<ul style="list-style-type: none"> Social Work England Children's Commissioner's Office 	<ul style="list-style-type: none"> Institute for Apprenticeships and Technical Education (IfATE) Construction Industry Training Board Engineering Construction Industry Training Board Office for Students Student Loans Company Limited 			<ul style="list-style-type: none"> Education and Skills Funding Agency (ESFA) LocatED Property Limited Aggregator Vehicle PLC

In 2024-25, across the group, DfE had an average of 13,329 full-time equivalent staff, costing a net £814.5 million, compared with 13,383 in 2023-24, costing a net £793.3 million.

Note

1 After the financial year end, IfATE's activities, assets and liabilities were transferred to DfE on 1 June 2025, with Skills England commencing operations on the same date. The ESFA closed on 31 March 2025, with all its functions transferred to DfE. In July 2024, DfE transferred responsibility for special educational needs from its Families to Schools Group. On 17 September 2025, the government announced that responsibility for apprenticeships, adult skills and Skills England would transfer to the Department for Work & Pensions with immediate effect.

Continued

How DfE delivers its responsibilities



Alongside front-line delivery bodies and local authorities, DfE works with other government bodies and departments to deliver its responsibilities. For example:

- **Ofqual**, a non-ministerial public body, regulates qualifications and assessments, spending £31.2 million in 2024-25;
- **Ofsted**, a non-ministerial public body, inspects those providing education and skills, while inspecting and regulating those caring for children, spending £156.6 million in 2024-25;
- **Department of Health and Social Care** works with DfE in areas such as children's health and wellbeing and special educational needs;
- **Ministry of Justice** works with DfE, the judiciary and other public bodies, including local authorities, to deliver family justice; and
- **Department for Work & Pensions** and **Department for Business and Trade** work alongside DfE to deliver the people pillar of the growth mission.

NAO insights

We have reported on challenges with cross-government working. We have identified [good practice for leaders and practitioners](#) around setting up, delivering and improving cross-government working. This includes having a shared vision, governance and decision making, and building evaluation into the design of shared policies.

Our report on [Accountability in small government bodies](#) found that some of the government's requirements are not as well suited to smaller organisations with fewer resources. It recommended that the government explores streamlining the requirements for small bodies.

Where DfE Group spends its money



DfE Group expenditure 2024-25

The DfE Group accounts include the core department, its executive agencies and its non-departmental bodies. Across the group, operating expenditure totalled £95.5 billion in 2024-25 (**Figure 1** on page 8).

This included £88.3 billion (93%) resource expenditure, which includes grant expenditure. The Education and Skills Funding Agency, which administered funding to deliver education and skills, was responsible for 89%, spending £78.6 billion. On 1 April 2025, all the Agency's activities, assets and liabilities were transferred to DfE. DfE's operating expenditure also included £5.5 billion capital spending, which covers investment into the sector's estates, including grants for fixed assets.

Spending Review 2025

In June 2025, the government announced departmental funding settlements for 2025-26 to 2028-29. DfE's day-to-day spending is expected to increase by an average of 1.4% a year in real terms over this period, reaching £101.5 billion. This reflects DfE's planned spending across various areas, including the core schools budget, free school meals, special educational needs and disabilities, and early years entitlements.

Capital spending is expected to increase by an average of 1.4%, which includes investments in rebuilding and maintaining schools, and making places available in schools to meet demographic needs. For 2028/29, local authorities forecast 143,000 more secondary school pupils compared with 2023/24.

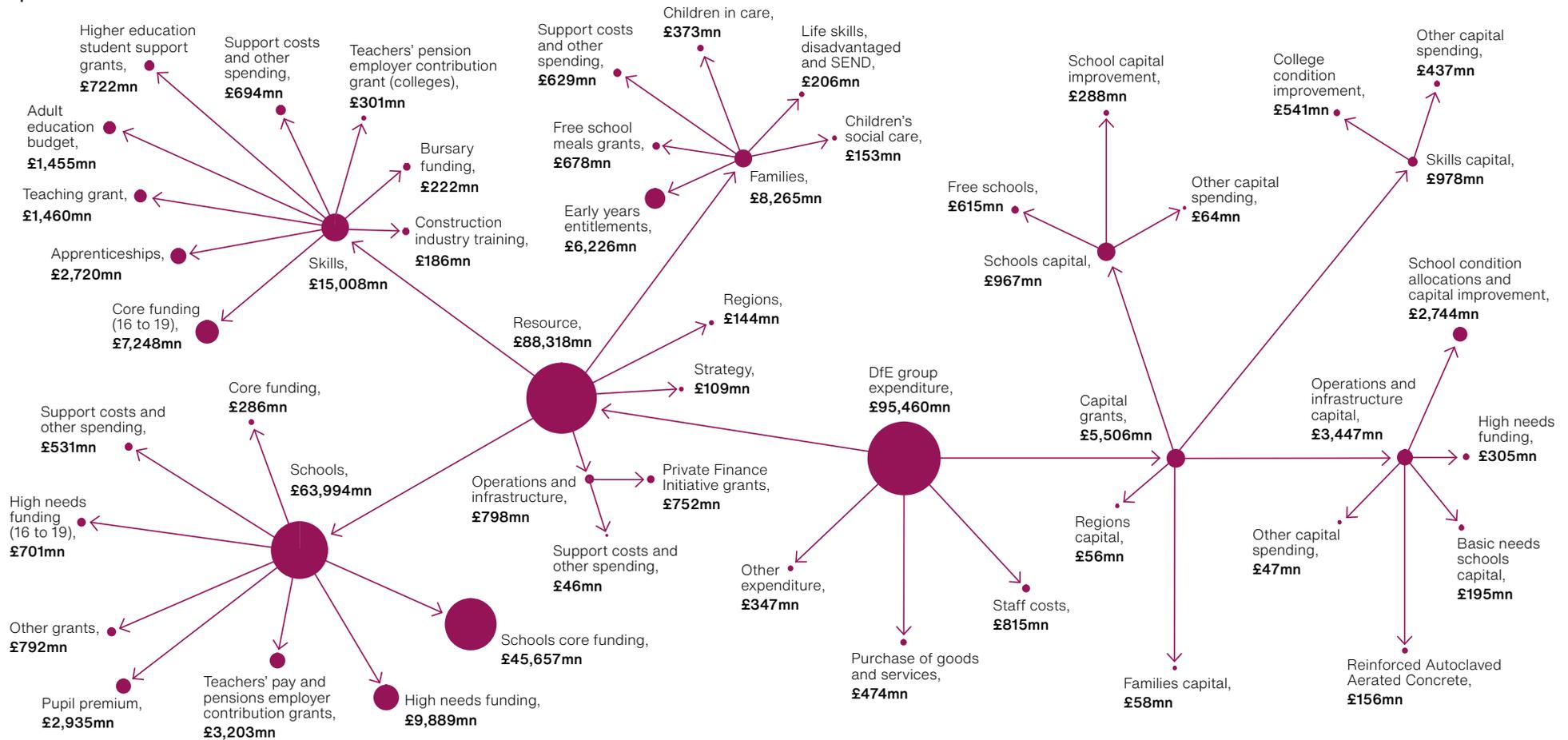


Continued Where DfE Group spends its money



Figure 1
Department for Education spending 2024-25

DfE spent around **£95.5 billion** in 2024-25



Notes

- 1 Purchase of goods and services includes spending on IT and telecommunications costs, advertising and publicity, other professional fees, research and development costs, release of accrued rent and other expenditure.
- 2 Other expenditure for the DfE Group includes depreciation, impairment, amortisation and other non-cash items.
- 3 The total operating expenditure shown here differs from the total budget expenditure on the following page. This is due to reconciling items for student loan repayments, student loan advances and capitalised loan interest, for which the budgetary and accounting treatments differ.
- 4 With a separate supply estimate and its own resource account the Teachers' Pension Scheme (England and Wales) falls outside the DfE Group. In 2024-25, the scheme had a net cash requirement of around £1.2 billion, with net expenditure of £9.2 billion.
- 5 As non-ministerial departments, Ofsted and Ofqual's expenditure are not included within the DfE Group. In 2024-25, Ofsted's net expenditure was £157 million and Ofqual's net expenditure was £30 million.
- 6 SEND (special educational needs and disabilities).



Our report *Financial management in government: strategic planning and budgeting* highlights the importance of departments having dynamic financial planning. Assumptions and forecasting should be regularly updated to enable timely decision-making. This ensures that an organisation can adapt to changing circumstances and have accurate information to prioritise.

In 2024-25, DfE's total budget expenditure was £134.8 billion, compared with £121.8 billion in 2023-24.¹ Of this increase, £6.3 billion concerned student loan-related spend.

DfE's total budget expenditure includes:

- expenditure DfE can plan for, such as school funding and DfE staff costs, referred to as 'departmental expenditure limit' (DEL). In 2024-25, this totalled £107.7 billion; and
- other less predictable expenditure and income, such as student loan costs and repayments and provision expenses, referred to as 'annually managed expenditure' (AME). This totalled £27.1 billion in 2024-25.

DfE's total £107.7 billion DEL expenditure can be broken down between:

- £102.1 billion resource spend covering day-to-day costs (RDEL) with most of this comprising funding to the sector, which includes:
 - £38.4 billion to local authority schools and early years;
 - £35.8 billion to academies; and
 - £22.2 billion to further and higher education.
- £5.6 billion capital spending relating to investments and funding to create future growth (CDEL). This comprised sector funding, including:
 - £1.2 billion on capital grants to local authorities for schools and early years providers; and
 - £1.2 billion in capital grants to academies.

Figure 2 (on page 10) sets out a comparison of DfE's resource and capital spending estimates and outturn between 2020-21 and 2024-25.

¹ The total budget expenditure shown here differs from the total operating expenditure on the previous page. This is primarily due to reconciling items for student loan repayments, student loan advances and capitalised loan interest, for which the budgetary and accounting treatments differ.

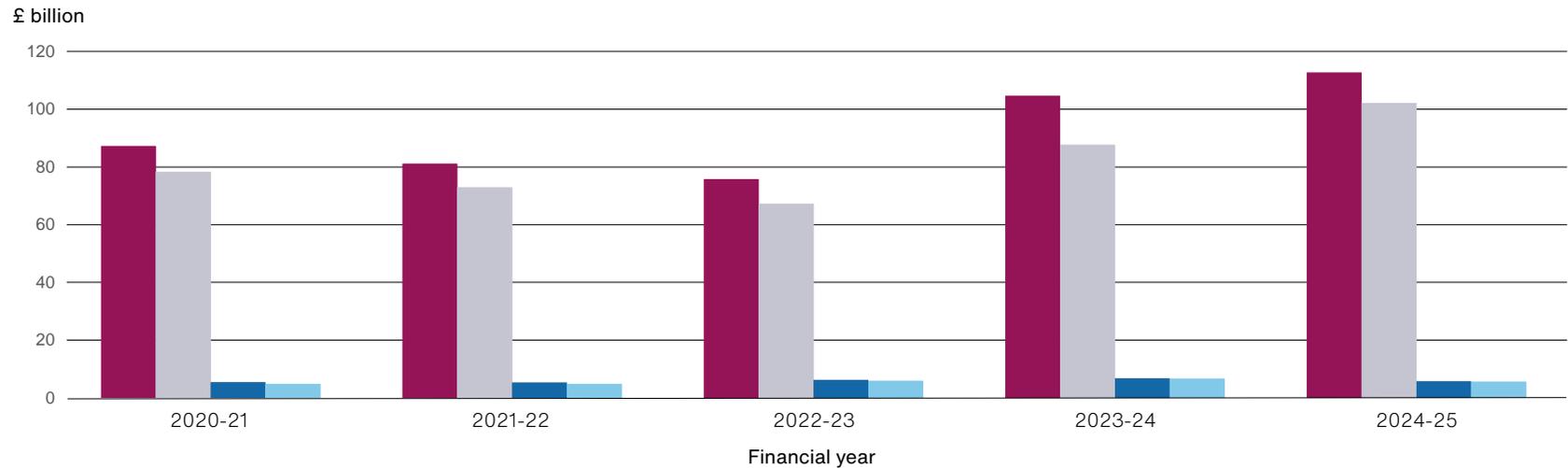
Continued Financial management within DfE



Figure 2

Comparison of Department for Education (DfE) resource spending (RDEL) and capital spending (CDEL) estimates and outturn, 2020-21 to 2024-25

DfE's resource and capital spending has been below estimates for the last five years



■ RDEL estimate	87.2	81.1	75.8	104.6	112.7
■ RDEL outturn	78.3	72.9	67.2	87.6	102.1
■ CDEL estimate	5.4	5.3	6.3	6.8	5.7
■ CDEL outturn	4.8	4.8	5.9	6.6	5.6

Notes

- 1 DfE describes underspends as predominantly generated by difficulties in forecasting student loans.
- 2 Figures are in cash terms.

Source: National Audit Office analysis of Department for Education *Consolidated Annual Report and Accounts 2024-25*, July 2025



Most of DfE's expenditure comprises grant spending. This is inherently riskier in terms of regularity (resources not being used in the way Parliament intended and authorised), as DfE will not receive the benefit, making outcomes harder to assess.

Grants comprise transfers of funds to, for example, schools or other bodies subject to conditions. They include general grants to support specific policy objectives, and formula grants, providing organisations funding based on certain criteria – for example, pupil numbers. In 2023-24, DfE awarded more than half (54%) of all general government grants.²

As in previous years, our 2024-25 audit found limited assurance over DfE's grant expenditure. We judged these amounts to be immaterial in the context of £93.8 billion of resource and capital grant spend, being unlikely to influence users' interpretation of the accounts.

We estimated £61 million of irregular grant spending within DfE and £651 million within the Education and Skills Funding Agency. DfE quantified £369 million of potential errors (around 0.4% of all grant spending). These estimates differed given alternative assumptions and judgements.

Summary of DfE's largest formula-based grants in 2024-25:

- **National Funding Formula (£45.7 billion)**, funding allocated to mainstream, state-funded schools.
- **High needs funding (£10.6 billion)** to support those with special educational needs and disabilities from early years to 25 years.
- **Core funding: schools and 16–19 years (£7.5 billion)** for schools and further education colleges' running costs, such as salaries.
- **Early years entitlements (£6.2 billion)**, including £2 billion for eligible working parents of 2-year-olds from April 2024 and 9-month to 2-year-olds from September 2024.
- **Pupil Premium (£2.9 billion)**, for schools to help improve the attainment of disadvantaged children.

New grants in 2024-25 include:

- **Core budget grants (£1.2 billion)** to support schools with their overall costs.
- **Teacher pension contribution grants (£1.1 billion)** to reimburse schools and colleges for the increased cost of employers' pension contributions under the Teachers' Pension Scheme.
- **Wraparound Programme (£173 million)** provides local authorities grants to help provide sufficient childcare at, for example, breakfast and after-school clubs.
- **Supporting Families (£278 million)** supports local authorities to provide early-intervention and preventative services for vulnerable families.

² The [Grants Statistics Bulletin 2023 to 2024](#) is the most recent available set of statistics for grant expenditure.

School funding



In its annual statistics, DfE reported that it expected to provide schools with £61.1 billion funding in 2024-25 for 5- to 16-year-olds (**Figure 3** on page 13).³ This would correspond to a 23% increase since 2010-11. DfE distributes most school funding through the national funding formula, £45.7 billion in 2024-25, which is largely calculated on a per pupil basis before adjusting for schools' characteristics.

The increase in school funding mainly relates to a one million increase in pupils. When adjusted for inflation, after fluctuating between 2016-17 and 2019-20, per pupil funding increased by 9.8% over the following five years, reaching £7,920 in 2024-25 (in 2024-25 prices).

The percentage of local authority-maintained schools with surplus revenue reserves reduced from 91% in 2020-21 to 84% in 2023-24. DfE projects a fall in younger pupils between 2025 and 2030, with numbers in state nurseries and primaries falling from 4,500,000 in 2025 to 4,205,000 in 2030.

This presents an imminent challenge to the financial resilience of schools if costs cannot easily be reduced. Also, schools must fund 1% of the 4% 2025 teachers' pay award from productivity improvements and efficiency savings.

Our 2026 report on *planning for school places* will consider the resilience of the school system in response to changes in the demand and supply of school places.



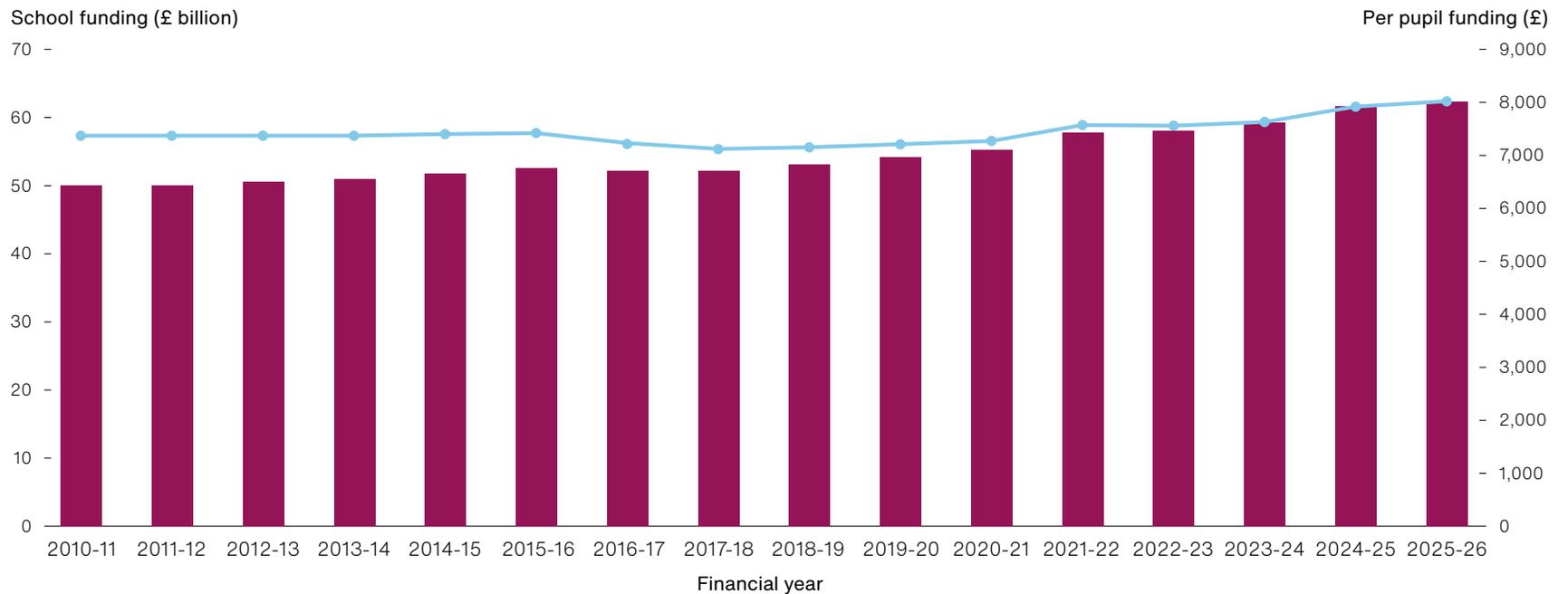
³ DfE published its statistics in January 2025. This differs from the school funding value set out on page 8, which reflects DfE's annual report and accounts 2024-25, published in July 2025.



Figure 3

The Department for Education's (DfE's) analysis of total revenue funding for 5- to 16-year-olds in schools and per pupil funding, 2010-11 to 2025-26, in real terms (2024-25 prices)

School and per pupil funding are at their highest levels since 2010-11



■ School funding (£ billion)	49.9	50.0	50.4	50.9	51.6	52.4	52.0	52.0	53.0	54.1	55.1	57.7	58.0	59.1	61.6	62.2
● Per pupil funding (£)	7,370	7,370	7,370	7,370	7,400	7,420	7,230	7,120	7,150	7,210	7,270	7,570	7,560	7,630	7,920	8,020

Notes

- 1 Revenue funding includes dedicated schools grant, high needs funding, additional grants for teachers' pay, safety valve funding, central school services (excluding the early years block and post-16 funding in the high needs block), pre-16 high needs place funding in non-maintained special schools, special and alternative provision free schools, pupil premium, and early career framework grants.
- 2 This figure excludes funding for year 12 and 13 pupils in school sixth forms.
- 3 Figures are in real terms at 2024-25 prices using GDP deflators at market prices (HM Treasury, December 2024).

Early years entitlement spending



In the Spending Review 2025, the government committed £1.6 billion more a year in early years entitlements for parents by 2028-29. If demand continues to exceed expectations, without more funding, DfE will need to decide where else to reduce spending.

Various organisations provide early years childcare and education, including private providers, childminders and state-funded schools. As at August 2023, we estimated there were around 58,000 providers in England.

In the Spring Budget 2023, the then government announced the “largest ever” early years expansion in England. Our 2024 report [Preparations to extend early years entitlements to working parents in England](#) examined DfE’s progress and the value-for-money risks to be managed. DfE expanded entitlements in phases, completing this in September 2025, when all eligible working parents of 9-month- to 2-year-olds could

then access 30 hours of government-funded childcare per week during term time.⁴ We reported that the pace of DfE’s rollout left significant uncertainties around feasibility, benefits and costs.

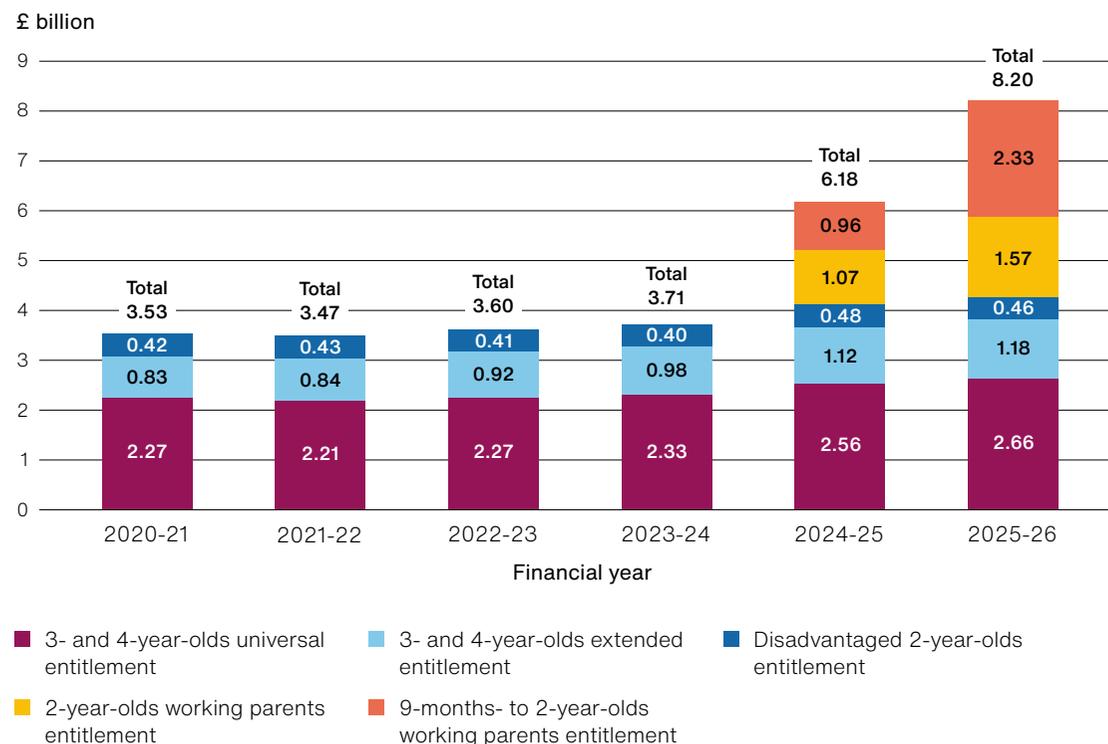
In July 2023, DfE estimated the expanded parent entitlements for 9-months- to 2-year-olds could cost around £3.3 billion in 2025-26. However, due to higher-than-expected demand, DfE expects to spend around £3.9 billion, £0.6 billion more. We have highlighted the need for finance leaders to work with risk management teams, to embed scenario planning in funding allocations.

For 2024-25, DfE sought and obtained HM Treasury (HMT) approval to relax policy spending limits. HMT rejected DfE’s request to relax limits relating to the budgetary control total excluding depreciation, which DfE exceeded by £590,000. Although irregular, we considered this had an immaterial impact on DfE’s overall financial position.

Figure 4

The Department for Education’s (DfE’s) cash funding for early years education and childcare entitlements, 2020-21 to 2025-26

DfE expects to spend £8.2 billion on entitlements in 2025-26, 48% of which relates to new entitlements for working parents of 9-month to 2-year-olds



Notes

- 1 Figures are in cash terms.
- 2 This figure excludes DfE’s smaller funding streams for local authorities: the Early Years Pupil Premium; Disability Access Fund; and supplementary funding for maintained nursery schools.
- 3 Data for 2020-21 to 2024-25 reflects DfE’s final allocations. Data for 2025-26 reflect initial allocations published in July 2025.

Source: National Audit Office analysis of Department for Education funding allocations data

⁴ Existing entitlements before the expansion comprise the universal entitlement of 15 hours for 3- and 4-year-olds, the extended entitlement of 30 hours for working parents of 3- and 4-year-olds, and a 15-hours entitlement for disadvantaged 2-year-olds.

Accounting for student loans



DfE is responsible for student loans, which are administered by the Student Loans Company. In 2024-25, the student loans portfolio represents 97% of DfE Group's total asset value as at 31 March 2025. The loan value has grown each year.

Student loan asset value

The face value of all outstanding student loans on 31 March 2025 was £264.6 billion (31 March 2024: £234.0 billion). In 2024-25, the government issued £20.7 billion of new loans. In its financial statements, DfE accounts for student loans at their estimated 'fair value', which is based on expected future cash repayments from borrowers (rather than their 'face value', which is the amount owed by borrowers). The estimated fair value of the full student loans portfolio was £157.9 billion on 31 March 2025 (31 March 2024: £151.0 billion).

Uncertainties in the valuation

Given that loan repayments are highly dependent on long-term economic circumstances, such as estimates of graduates' earnings, there is a high degree of uncertainty in the student loan valuation. Since 2016-17, the Comptroller and Auditor General has highlighted this uncertainty but has not altered his 'true and fair' opinion on the DfE's accounts.

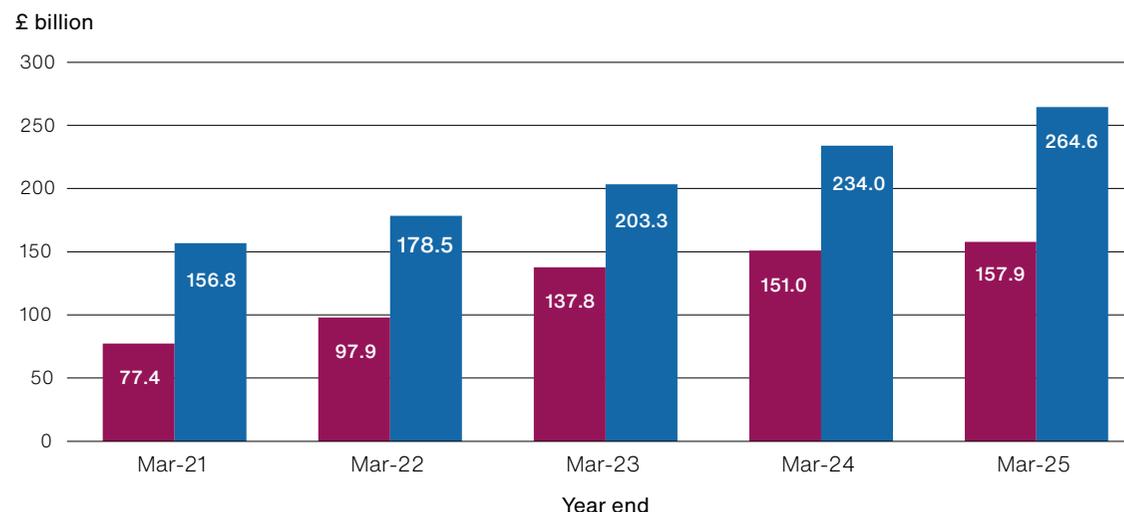
Irregular spending

For 2024-25, of the £20.7 billion loans issued, DfE estimated £327 million (1.6%) to be irregular, with loans issued without evidence of some eligibility criteria being met or loans not allocated to appropriate individuals. This is a decrease from the estimated £405 million (2.0% of £20.2 billion loans issued) in 2023-24.

Figure 5

Carrying values and face values of the Department for Education's (DfE's) student loan book as at 31 March, 2021 to 2025

DfE's student loans carrying value has been lower than the face value for the past five years (31 March 2021 to 31 March 2025)



■ Carrying value

■ Face value

Notes

- 1 The carrying value represents the 'fair value' of the future loan cash flows, which are adjusted using a discount rate to determine their present value.
- 2 The face value is the value of the loans issued (amount of cash paid out) plus interest earned, net of repayments and write-offs.
- 3 There is a high degree of estimation uncertainty in the carrying value (fair value) student loan book valuation, because forecasted repayments are highly dependent on assumptions such as macroeconomic circumstances over the long term.

Source: National Audit Office analysis of Department for Education *Consolidated Annual Report and Accounts 2024-25*, July 2025



Across the public sector, taxpayers lose billions of pounds because of incorrect payments or receipts, whether through fraud (intentional) or error (mistakes). However, only a fraction of fraud and error is known about, and so can be investigated and recovered.

Our report [Making public money work harder](#) found that reducing fraud and error was an opportunity for the government to spend public money more efficiently and effectively. Our report [Tackling fraud and corruption against government](#) listed types of fraud risks inherent in government activities, including grants, procurement and commercial, internal fraud and corruption, and regulatory fraud.

DfE has a dedicated Counter Fraud Team, who works with the Public Sector Fraud Authority and other government bodies. It also has dedicated assurance teams that address errors and provide assurance over 'regularity' (that the use of public funds complies with the relevant legislation and authority limits) of grants and student loans.

It reports on its performance detecting, preventing and recovering fraudulent payments or those made in error (**Figure 6** on page 17).

Registered providers may create partnerships, also known as franchises, with other institutions to provide courses on their behalf, which can be financially beneficial. In our January 2024 report [Investigation into student finance for study at franchised higher education providers](#), we reported that while 6.5% of students receiving funding were at franchised providers in 2022/23, 53% of the £4.1 million fraud detected by the Student Loans Company was at these providers. We recommended that DfE and the Office for Students urgently reiterate to providers their role in preventing fraud and abuse.





Figure 6

The Department for Education's (DfE's) performance in fraud and error detection, prevention and recoveries, 2021-22 (full year) to 2024-25 (quarters one and two)

For the first six months of 2024-25, DfE has reported preventing £50.8 million of fraud and recovered £16.5 million from detected fraud and error

	2021-22 (full year)	2022-23 (full year)	2023-24 (full year)	2024-25 (full year)	2023-24 (quarters one and two)	2024-25 (quarters one and two)
Detected error (£mn)	47.2	39.1	72.3	Not yet available	34.4	13.8
Detected fraud (£mn)	22.0	58.2	12.6	Not yet available	6.1	19.2
Recoveries from fraud and error (£mn)	47.3	17.0	66.8	Not yet available	27.5	16.5
Prevented fraud (£mn)	19.7	51.6	104.1	Not yet available	3.1	50.8

Notes

- Figures for quarters one and two 2024-25 are reported in line with the Public Sector Fraud Authority's reporting timeline which is six months behind DfE's Annual Report and Accounts reporting. We have included the same period in 2023-24 for comparison.
- Detected errors are where incorrect payments occur.
- Detected fraud are instances where payments were made and DfE judged post-payment that there was intention to defraud.
- Recoveries mainly relate to error rather than fraud, with these errors typically a result of control failure or procedural lapses.
- Prevented fraud is an estimate of fraud that was stopped before a loss occurred. Last year, Cabinet Office updated the definition of 'prevented fraud'. The new definition includes both 'prevented actuals' and 'future loss preventions'. This change is responsible for the uplift in prevention performance from both 2022-23 and quarters one and two 2024-25.
- This figure excludes DfE's estimates of potential errors in grants spend and estimate of irregular spend for student loans.

Source: National Audit Office analysis of Department for Education Consolidated Annual Report and Accounts, July 2025

Risk and resilience across DfE



Robust and effective risk management is essential to securing long-term value for money. Our good practice guide [Overcoming challenges to managing risks in government](#) highlights the need for departments to balance immediate and competing demands with long-term value for money. Resilient public services require a conscious balancing of current and future needs, and improved prevention and preparedness for a range of risks.

Risk management in DfE

For 2024-25, DfE reported five principal risks or issues, with two newly reported, and the 'high-needs cost pressure' risk worsening to an issue. Three of DfE's six principal risks for 2023-24 (local authority financial challenges, social worker capacity and looked-after children placement market failure) are now managed at a lower level.

A director general owns each risk or issue, which is managed within their team and monitored through DfE's corporate governance structure. DfE's self-assessment of its risk management approach against government standards concluded that risk management is integral to DfE's activities to support decision-making, and takes a collaborative approach informed by the best available information and expertise.

For 2024-25, DfE reports improved risk management capability through, for example, improving how it reports the most significant risks, and aligning its reporting against its work to deliver government missions, and funding qualifications for staff.

Each of DfE's non-departmental public bodies maintains a risk register that is visible to DfE to identify system-wide risks, minimise shared risks through mitigating actions, and identify new areas of risk.⁵

Risks reported in DfE's Annual Report and Accounts (and relevant NAO reports)	March 2024 rating	March 2025 rating	Direction
1 Schools and education workforce, due to recruitment and retention problems, impacts delivery of the growth and opportunity missions (see page 25) <ul style="list-style-type: none"> Teacher workforce: secondary and further education 	Major issue	Major issue	Stable
2 High needs cost pressures forecast to continue to increase leading to local authorities' financial failure (see page 19) <ul style="list-style-type: none"> Local government financial sustainability Support for children and young people with special educational needs Managing children's residential care 	Critical – Likely	Major issue	Worsening
3 Risk of building failure resulting from structural safety issues across the education estate (see page 20) <ul style="list-style-type: none"> Condition of school buildings Maintaining public service facilities 	Critical – Very likely	Critical – Very likely	Stable
4 Higher education financial failure, impacts students, the sector and the economy (see page 21) <ul style="list-style-type: none"> Regulating the financial sustainability of higher education providers in England 		Critical – Very likely	New in year (Escalated September 2024)
5 Cyber security – breaches could result in a loss of access to critical systems and services <ul style="list-style-type: none"> Government cyber resilience 	Critical – Likely	Critical – Likely	Stable

Note

1 The schools and education workforce risk was not included as a principal risk in DfE's annual report and accounts for the year ended 31 March 2024.

Source: Department for Education, *Consolidated Annual Report and Accounts for year ended 31 March 2025*, July 2025

⁵ The NAO provides an [assessment template](#) to assist organisations to assess the strength of their risk management practices.

Resilient systems that respond to changing demands



Our recent reports have highlighted unsustainable pressures for local authorities and continued poor outcomes for looked-after children and young people in residential care.

Our 2025 report [Local government financial sustainability](#) found that local authorities had made significant cuts to discretionary services, as spending on demand-led costs, including statutory services such as children's social care, increased.

Special educational needs (SEN)

As at January 2025, there were around 483,000 pupils with education, health and care plans, around 11% more than January 2024. A further 1,284,000 were receiving special educational needs support in school, around 4% higher. Our 2024 report [Support for children and young people with special educational needs](#) found the system was unsustainable and not achieving value for money.

We reported that, in recent years, there has been no consistent improvement in DfE's ambition for what young people with SEN do after school. In 2021/22, 69% of those at key stage 4 were in sustained education, apprenticeships or employment after leaving 16 to 18 study, compared with 85% of those without SEN. These were similar proportions to 2018/19.

Despite increasing high-needs funding to £10.7 billion (a 58% real-terms increase from 2014-15 to 2024-25), as at March 2025, DfE assessed high-needs cost pressures leading to local authorities' financial failure as a major issue. It estimated that some 43% of

local authorities would have deficits exceeding or close to their reserves, contributing to a £4.3 billion to £4.9 billion cumulative deficit in March 2026, when accounting arrangements that stop these impacting local authority reserves (the 'statutory override') were due to end. In June 2025, the government announced an extension of the override to March 2028.

Although DfE has been implementing an improvement plan, we found significant doubts that this would resolve challenges. With increases in demand expected to continue, we recommended that DfE explicitly consider whole-system reform to improve outcomes for children and ensure SEN provision was financially sustainable.

Since our report, DfE has committed a further £2.5 billion to the SEN system, including:

- £1 billion in autumn 2024 to improve the system's financial sustainability;
- £740 million for 10,000 new school places for children with SEN, announced in March 2025; and
- £760 million in transformation funding in the Spending Review 2025 (page 18).

Look out for DfE's plans to reform the SEN system in a white paper during 2025.

Looked-after children in residential care

As at March 2024, 16,150 children (19% of those looked-after) were in residential care. In our 2025 report [Managing children's residential care](#), we found that the cost of supporting these children had almost doubled between 2019-20 and 2023-24, to £3.1 billion.

With these vulnerable children not always receiving the support they need, the residential care system was not achieving value for money.

In March 2024, DfE reported a critical and very likely risk of the market failing. It did not publicly report this as a risk as at March 2025. Insufficient places for some looked-after children have driven cost increases. Demand for places, along with a largely private provider-led market, has led to local authorities competing for places and providers charging higher fees. DfE has started to respond through, for example, progressing legislation to improve financial oversight of private providers and encouraging local authorities to collectively commission places, alongside investing in preventative care. These measures are taking time to implement.

To establish a productive and resilient market, our recommendations to DfE included:

- providing clarity on its vision for what both the residential and foster care markets should look like; and
- defining and developing its role overseeing the operation and resilience of private residential and foster care providers.

Look out for passing of the Children's Wellbeing and Schools Bill, expected in late 2025, and DfE's subsequent steps to put changes into practice.



DfE assesses the resilience of the education estate as a major issue.

DfE has reported the risk of school building failure resulting from structural safety issues as one of its top risks since 2021-22. Our 2025 report [Maintaining public service facilities](#) identified a £13.8 billion maintenance backlog in schools – 28% of the government backlog. Cabinet Office estimated that deferring work to address backlogs could multiply costs by over 1.5 times over a two- to four-year period.

Safety

In January 2023, there were 21,600 state schools in England, with 64,000 buildings. In February 2024, DfE reported that 234 schools had confirmed reinforced autoclaved aerated concrete (RAAC) that would be removed through its school rebuilding programme, grant funding or other means. As of November 2024, 30 schools had removed RAAC using grant funding.

In 2023-24, DfE committed to continuing the school rebuilding programme. In June 2025, the government reaffirmed this commitment, allocating £2.4 billion a year over the next four years. This included 122 schools with RAAC, with projects taking an average of three to five years. At March 2025, work had started on around half of the 518 approved projects across schools and sixth form colleges.

Maintenance

Our June 2023 report [Condition of school buildings](#) concluded that while DfE lacked information on building safety, influencing its assessment of risk, it had a good understanding of the maintenance condition. DfE has implemented one of our seven recommendations, on planning to deal with RAAC, and is awaiting opportunities to implement most others. This includes reconsidering the balance between rebuilding and maintenance funding and revisiting how it allocates maintenance funding.

In 2024-25, DfE allocated responsible bodies (usually the local authority, academy trust or voluntary-aided body) around £1.8 billion to maintain school buildings, comprising:

- £218 million directly to schools for small-scale projects and maintenance; and
- £1,601 million for responsible bodies to spend on improving building condition. It provided larger responsible bodies' funding directly, with smaller trusts applying for funding.

DfE's funding settlement for 2025-26 to 2028-29 increases annual maintenance spend in line with inflation, to around £2.3 billion in 2029-30, over £400 million more a year than 2024-25. The 10-Year UK Infrastructure Strategy indicates this will rise to almost £2.9 billion by 2034-35.

Climate risks and decarbonisation

Our June 2023 [Environmental sustainability overview](#) found that one year into its ambitious eight-year Sustainability and Climate Change Strategy, DfE did not have a clear view of the sector's sustainability, what interventions offered the best value for money or the cost to decarbonise the school estate. To date, DfE has implemented two of our six recommendations, agreeing governance and accountability for the strategy and introducing a plan to measure benefits. It continues to implement recommendations through, for example, introducing a benefits measurement plan. It continues to develop evidence of what works in schools and share learning across the sector.

As at April 2022, 10,710 schools faced a significant chance of flooding and, in 2019, schools lost 4% of learning time and had an average of 1.7 days of extreme overheating. In response to climate change risks, DfE has assessed the estate and is, for example, working with partners to improve schools' flood resilience, drainage and water efficiency. It also requires new school builds to consider heat and flood risks and is developing a strategy to manage physical climate risks.

Education buildings, which release around a third of public sector emissions, need not report their energy use or greenhouse gas emissions under the Greening Commitments. DfE says it constantly reviews this, and that its reporting requirements align with the government's net zero strategy. Since 2020-21, around 300 projects aiming to reduce carbon emissions from schools and academies have received over £245 million from the Public Sector Decarbonisation Fund.

Higher education – risk of financial failure



In 2024-25, DfE added the risk of a higher education provider's financial failure impacting students, the sector and the economy as a principal risk.

In June 2025, there were 429 higher education providers in England educating an estimated 2.1 million students in 2023/24. Providers range from 'traditional' universities to more commercially focused private companies.

Our 2022 report [*Regulating the financial sustainability of higher education providers in England*](#) found that providers were facing short-term financial risks resulting from COVID-19, as well as medium- and long-term systemic risks with deficits in research funding and pension contributions.

The Office for Students (OfS) independently regulates providers. Its published framework requires providers to:

- ensure course quality and student outcomes; and
- have adequate and effective financial management and governance.

In May 2025, the OfS reported the sector's third consecutive annual decline in finances (**Figure 7** on page 22). In 2024-25, 63 providers were forecasting three-year consecutive deficits, reducing to 38 in 2027-28.

A fall in the number of international students, who pay higher tuition fees, has contributed to sustainability risks. In 2023/24, there were around 732,000 overseas students studying at UK universities, significantly below previous forecasts. This was around 27,000 (3.5%) fewer than in 2022/23.

Providers predict a strengthened financial performance in the longer term due to increases in tuition fee income. However, the OfS has warned that this expected recovery is based on ambitious figures for recruitment. If these assumptions are not met, recovery could be slower or reversed.



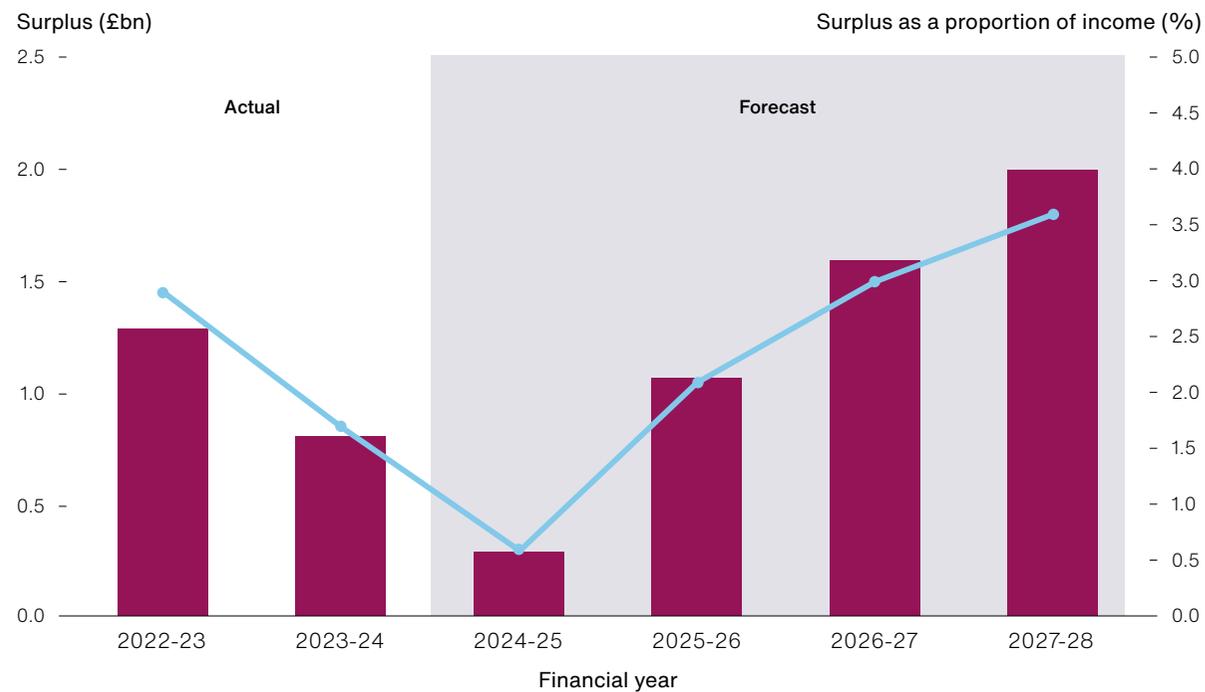
Continued Higher education – risk of financial failure



Figure 7

The Office for Students' analysis of forecast overall surplus of higher education providers, 2022-23 to 2027-28

Overall, higher education providers expect their surpluses to decrease to 0.6% of their income in 2024-25, and to then start increasing in subsequent years



Notes

- 1 Surplus/(deficit) is total income less total expenditure, excluding other gains or losses (from investments and fixed asset disposals), the share of surplus or deficit in joint ventures and associates, and changes to pension provisions.
- 2 Figures are based on 270 registered higher education providers' financial returns to the Office for Students. Returns included providers' assumptions about fee levels, grant levels, pension contribution rates, rates of inflation across various cost types, building maintenance costs and any backlog maintenance. Actual data is available for 2022-23 and 2023-24.

■ Surplus (£bn)	1.3	0.8	0.3	1.1	1.6	2.0
● Surplus as a proportion of income (%)	2.9	1.7	0.6	2.1	3.0	3.6

Source: Office for Students, *Financial sustainability of higher education providers in England 2025*, May 2025

Productivity across DfE



We have identified opportunities for public services to be more productive through technology, system reform, investing in people and skills and maintaining assets.

To increase productivity, DfE must maximise the value from every pound it spends, including from its funding to other bodies.

In 2024-25, DfE provided over 98% of its £95.5 billion operating expenditure to local authorities and front-line providers, such as early years providers, schools and colleges.

In its departmental efficiency plan, DfE outlined how it would support front-line providers, including:

Children's social care

- a reform programme to help refocus on avoiding a family's needs escalating, which can lead to more costly support.
- the Children's Wellbeing and Schools Bill, aiming to improve the care market and help local authorities support children earlier and more effectively.

Mainstream schools

- supporting schools to find the first one percentage point of teacher and support staff pay awards, through improved productivity and spending.

Further education

- supporting providers to realise economies of scale from more young people moving into post-16 education and training.
- simplifying processes and reducing data collections.
- providing greater certainty of capital funding to help estate planning.
- exploring commercial efficiencies.

In May 2025, when questioned about schools' ability to fund pay awards, DfE told the Public Accounts Committee that it had supported schools to spend more efficiently through schemes that help schools buy goods collectively and energy more efficiently. DfE says those in the energy scheme will save 36% on average, compared to their previous contracts.

Internally, DfE expects £248 million efficiencies a year by 2028-29

DfE plans to spend £7.8 billion on non-frontline services in 2025-26, with efficiencies of:

- £73 million in 2026-27;
- £147 million in 2027-28; and
- **£220 million in 2028-29.**

This includes at least £200 million commercial-related opportunities through:

- aggregating contracts;
- using the Crown Commercial Service to gain economies of scale;
- renegotiating contract terms; and
- actively managing contracts and grants.

DfE aims to transform business processes through its Digital, Data and Technology strategy, including bringing digital services in-house to generate an estimated £20 million of efficiencies in 2028-29.

Also, from a corporate perspective, DfE expects that becoming smaller and more agile will realise efficiencies of:

- £3 million in 2026-27;
- £19 million in 2027-28; and
- **£28 million in 2028-29.**

Its strategic workforce plan describes:

- more flexible resourcing;
- greater use of AI and digital tools;
- reviewing all non-staff expenditure; and
- moving from digital, data and technology managed services to permanent civil servants.

Increasing productivity through prevention



Investing in ways to reduce later demand for more expensive support for vulnerable children, and those with special educational needs, could increase productivity.

The Spending Review 2025 confirmed that DfE would receive £1.34 billion (41%) of the government's £3.25 billion transformation fund to drive efficiencies and save money. This includes funding for prevention across:

- special educational needs and disabilities (£760 million);
- children's social care (£577 million); and
- recruiting 400 fostering households (£23 million).

Special educational needs (SEN)

Our 2024 report [Support for children and young people with special educational needs](#) highlighted that while DfE and the Department for Health and Social Care recognised that more could be done to help identify and support children earlier, before their needs escalate, there had been limited focus on early intervention. There was no system, process or funding to encourage this.

We found that DfE sees more inclusive mainstream education as the best way to ensure children get the support they need, which could be more productive. Although there were some good examples of what inclusive mainstream education looked like, often led by school leaders, we found that schools were not incentivised to be inclusive.

To improve productivity, we recommended that DfE should:

- improve data, incentives and processes so that children's needs are identified and supported as early as possible; and
- clearly set out what inclusivity looks like, with a longer-term plan for inclusivity in mainstream education.

Looking ahead: DfE has set out broad aims for mainstream schools to be more inclusive. DfE plans to outline system reforms in 2025.

Children's social care

DfE also plans to use transformation funding to help more children stay with their families, provide families with timely support and fix the 'broken' care market.

On helping children and families stay together, DfE ran a pathfinder between July 2023 and March 2025 across selected local authorities, to design and test reforms to:

- provide earlier, seamless support to families with multiple needs;
- protect children through new multi-agency teams;
- involve the wider family in decision-making; and
- safeguarding partners through clearer multi-agency safeguarding arrangements.

Following the pathfinder the government launched the Families First Partnership Programme in March 2025 to implement Family Help, multi-agency child protection reforms, and make greater use of family group decision-making.

A shortage of foster care has increased pressure on residential care, which costs eight times as much. Also, independent fostering agencies are now used more widely, with cost implications, as they cost an estimated £53,000 a year (compared to £21,000 for local authority placements). DfE is undertaking initiatives to increase local authority-provided foster care, but still recognises not having enough as a risk.

More widely, to be productive, an effective residential care market would give local authorities choice, avoiding high costs and provider profits. However, in 2022, the Competition and Markets Authority identified significant issues with the care home market through there being not enough of the right places in the right locations, materially higher profits than would be expected, and a risk of provider failure.

In our 2025 report [Managing children's residential care](#) we found that DfE has not articulated what a productive and resilient market should look like. Although it had set out the nature of changes it wants, including reducing the dominance of private providers, it had not explained the mix of providers it would expect in different situations and did not fully understand demand for different types of care. We also found that DfE could do more to better understand the causes of market issues and faced difficulties obtaining financial information to identify how much places should cost and excessive profits.

A mismatch between the supply and demand for places has fuelled a dysfunctional market and cost increases, with residential care spend doubling to £3.1 billion between 2019-20 and 2023-24.

Focusing teacher recruitment and retention on what works



Not having enough teachers is an issue for DfE, impacting educational outcomes. To improve productivity, DfE must bring together affordable, cost-effective initiatives focused on what works recruiting and retaining teachers.

DfE estimates it will need 1,600 more secondary school teachers by 2027/28 and up to 12,400 more in further education by 2028/29. In 2024-25, DfE budgeted around £700 million, beyond pay, to improve recruitment and retention (88% covering schools and 11% in further education).

Our report [Teacher workforce: secondary and further education](#) found DfE has good evidence that financial incentives led to a sustained increase in teacher numbers, but less evidence on workload and wellbeing initiatives. We recommended DfE extend its evidence base and analyse the relative costs and benefits of these initiatives, as they are common reasons for teachers leaving.

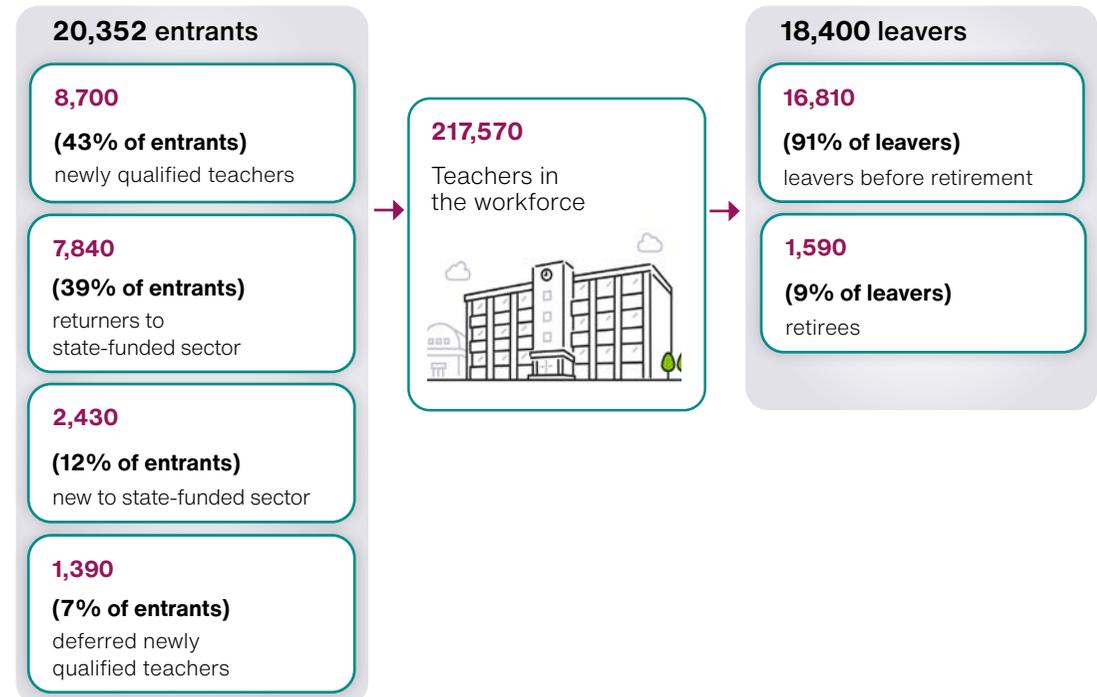
On recruitment, over 40% of secondary teacher entrants are newly qualified. We recommended DfE consider how it can encourage more trainees to move into teaching, with only around 75% of those trainees who gain qualified teacher status doing so.

Although DfE recognises competitive pay as its strongest lever, in 2024, real-terms education sector pay was around 10% below 2010 levels. From September 2025, DfE agreed a 4% pay award for schoolteachers and leaders, with the government funding 3% and schools 1%. It announced £160 million more to support further education providers address recruitment and retention in 2025-26. In July 2024, the government pledged to recruit 6,500 more teachers by the end of this Parliament. We found it unclear whether this would address current and expected shortages, and recommended DfE publish a plan and progress updates.

Figure 8

Routes for secondary school teachers entering and leaving the workforce in the year to November 2023

There are multiple entry routes into the teacher workforce



Notes

- 1 Leavers before retirement include teachers leaving the profession entirely, teachers moving to other UK education sectors and teachers leaving on career breaks.
- 2 Figures and percentages may not sum due to rounding.

Source: National Audit Office analysis of Department for Education School workforce data in England

Increasing productivity and growth through post-16 skills reform



A sufficiently skilled workforce is critical to economic success. Our 2022 report [Developing workforce skills for a strong economy](#) highlighted the scale of the government's skills challenge. We reported employers' declining investment in workforce training and participation in government-funded skills programmes.

Oversight of the skills system

To drive growth and better meet skills needs, DfE is reforming the currently fragmented system. This includes establishing Skills England, in June 2025, to provide strategic oversight, bringing together central and local government, businesses, training providers and unions. Skills England's 2025-26 priorities are to:

- 1 understand skills needs and improve the offer** through a single voice on current and future needs, and creating occupational standards for qualifications and training with employers and partners;
- 2 simplify access to skills** through helping people take up technical education and apprenticeships, and helping employers access the skilled workforce they need; and
- 3 mobilise and co-create solutions** to increase skilled workers in priority areas through advising the government on skills gaps and collaborating with local partners.

Skills England is focusing on ten sectors, eight of which the government identified as driving growth in its November 2024 [industrial strategy](#). It has published skills needs assessments for each of these, including training routes and key gaps in provision.⁶

Apprenticeships

Apprenticeships, available to those over 16 years, are paid jobs that incorporate on- and off-the-job training. In 2023/24, around 180,000 people completed an apprenticeship (around 62% of those starting one), a higher proportion than in 2021/22 (55%). Reforms include:

- launching, in August 2025, the new Growth and Skills Levy, giving employers flexibility in how they use funding to meet their skills needs;
- introducing, from August 2025, foundation apprenticeships across industrial strategy critical sectors, to give young people a route into employment; and
- from January 2026, DfE moving funding away from Level 7 apprenticeships (master's level), to rebalance levy funding towards training at lower levels.

Our 2019 report [The apprenticeships programme](#) highlighted long-term risks to the sustainability of apprenticeships. Spending is demand-led, driven by employers' decisions about how many and what types of apprenticeships they want. In 2024-25, following seven years of underspend, DfE spent a net £2.72 billion, £51 million more than budgeted for.

On 17 September 2025, the government announced that responsibility for apprenticeships, adult skills and Skills England would transfer to the Department for Work & Pensions with immediate effect.

Construction skills

In the Spring Statement 2025, the government announced £625 million of investment to increase construction skills and support the government's plans to build 1.5 million homes in England and infrastructure projects. It aims to provide up to 60,000 additional construction workers in this Parliament, including through:

- establishing ten Technical Excellence Colleges in every region in England, and increasing funding for providers to deliver more courses;
- funding 35,000 skills bootcamp places for new entrants; and
- funding up to 10,000 additional places on new foundation apprenticeships.

Challenges to providing these skills include having enough teachers. Our April 2025 report [Teacher workforce: secondary and further education](#) found that overall in 2022/23, 9.6% of construction teaching positions were vacant.

⁶ Skills England's assessments cover [advanced manufacturing](#), [clean energy industries](#), [construction](#), [creative industries](#), [defence](#), [digital and technologies](#), [financial services](#), [health and adult social care](#), [life sciences](#), and [professional and business services](#).



T Levels, equivalent to three A levels, are two-year technical qualifications for 16- to 19-year-olds, introduced from September 2020. DfE aims for them to improve productivity across the UK economy by helping provide the critical skills needed. For DfE to realise the benefits, there need to be enough students enrolling onto and completing these new qualifications.

In our March 2025 report *Investigation into introducing T Levels*, we set out how the number of students enrolling onto T Levels – 25,508 in September 2024 – was 75% lower than initially expected (102,500). There are uncertainties associated with estimating future student numbers for a new qualification, including the challenge of understanding how students will respond. DfE's October 2023 model gave a central estimate of 66,100 students starting a T Level in September 2029 (**Figure 9** on page 28).

Awarding organisations rely on income from providers based on student enrolments. Contracts are based on expected student numbers provided by DfE, which they used to assess the contracts' profitability. By 2022/23, actual student numbers were lower across 15 out of 16 T Levels, which has led to some contracts making a loss. Reflecting on lessons learned, they are now working to more modest student number assumptions and a new pricing approach.

The future economic benefits of T Levels are uncertain. DfE's 'best judgement' is that they will be 25% more valuable (£23,000 per student over their lifetime, in 2019-20 prices) than other level 3 qualifications.

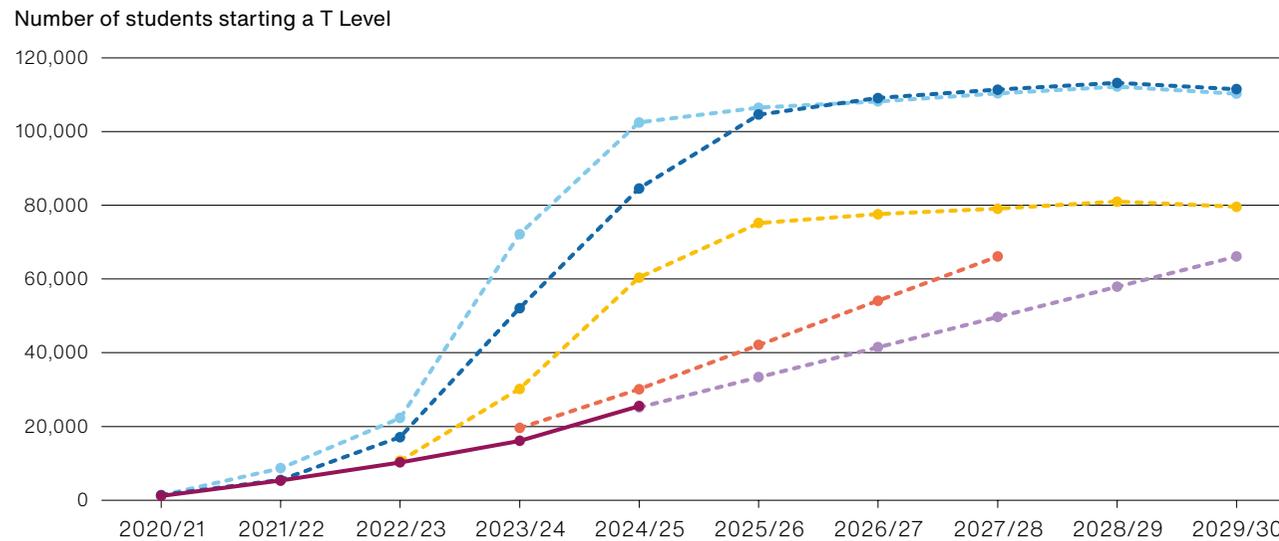




Figure 9

Students starting a T Level between September 2020 and September 2024, and the Department for Education’s (DfE’s) estimates of student demand up to September 2029

DfE has revised down its estimates of students starting a T Level, with its October 2023 estimate forecasting 66,100 students in 2029/30



	Academic year									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
● May 2021 estimate	1,300	8,700	22,300	72,200	102,500	106,500	108,200	110,400	112,200	110,300
● January 2022 estimate	1,400	5,500	17,100	52,100	84,600	104,600	109,100	111,400	113,200	111,500
● November 2022 central estimate			10,700	30,200	60,400	75,200	77,600	79,100	81,000	79,600
● August 2023 central estimate				19,600	30,100	42,100	54,100	66,100		
● October 2023 central estimate					25,200	33,400	41,500	49,700	57,900	66,100
● Actual students starting a T Level	1,164	5,321	10,253	16,081	25,508					

Note
 1 DfE’s estimates in May 2021 and January 2022 are single-point estimates. DfE’s estimates in November 2022, August 2023 and October 2023 are central estimates.

Source: National Audit Office analysis of Department for Education data

About the NAO

The National Audit Office (NAO) is the UK's independent public spending watchdog and is responsible for scrutinising public spending for Parliament. We audit the financial accounts of all departments, executive agencies, arm's-length bodies, some companies and charities, and other public bodies. We also examine and report on the value for money of how public money has been spent.

The NAO is independent of government and the civil service. The NAO's wide remit and unique access rights enable us to investigate whether taxpayers' money is being spent in line with Parliament's intention and to respond to concerns where value for money may be at risk.

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We produce reports:

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- on the economy, efficiency and effectiveness with which government has spent public money; and
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We do not question government policy objectives. We look at how government has spent money delivering those policies and if that money has been used in the best way to achieve the intended outcome.

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About this report

This report has been produced to provide an overview of the NAO's examination of the spending and performance of the Department for Education.

It is intended to support the Education Committee and Members across the House in their examination of the Department for Education.

This report updates our previous report, [An Overview of the Department for Education for the new Parliament 2023-24](#) published in October 2024.

How we have prepared this report

The information in this report draws on the findings and recommendations from our financial audit and value for money work, including the annual report and accounts of the Department for Education and its partner organisations. In some cases, to provide the most up to date information, we have drawn on information from publicly available documents. We have cited these sources throughout the guide to enable readers to seek further information if required.

Where analysis has been taken directly from our value for money or other reports, details of our audit approach can be found in the Appendix of each report, including any evaluative criteria and the evidence base used. Other analysis in the guide has been directly drawn from publicly available data and includes the relevant source as well as any appropriate notes to help the reader understand our analysis.