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MAT FINANCE BENCHMARKING REPORT 2025

ABC Multi-Academy Trust

September 2025

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Introduction



Introduction

Every year, the role of a MAT CFO becomes more challenging. Rising costs, evolving accountability demands, and the pressure to plan with certainty all mean that clear, evidence-based decision-making has never been more important.

That's why we created the **IMP MAT Benchmarking Report**, to give you more than just numbers. It's a way of turning instinct into evidence. Many CFOs have a sense that certain costs feel too high, or that spending in one area might be lower than it should be, but proving or disproving those hunches has been difficult. This report is designed to help you test those assumptions, frame your understanding of both trust and school-level finances, and explore where changes could make a real difference to outcomes.

This year, we've built on the foundations of our inaugural report in some important ways. Alongside trust-to-trust comparisons, you'll now find **school-level benchmarking**, allowing you to see what's driving performance both across your trust and within individual schools. For special schools, we've introduced a first-of-its-kind matching approach that takes into account pupil need profiles, ensuring comparisons are fair, meaningful, and rooted in reality.

We know that benchmarking is most valuable when it is relevant to your context. There's only so much insight we can fit into a PDF report. That's why we created the **School Benchmarking Toolkit**, to give every CFO the ability to go beyond the static dataset in these pages and explore their data like never before. The toolkit allows you to dig deeper, uncover patterns, and generate insights that weren't previously available, so you're not limited by what we provide here but empowered to discover what matters most to your trust and schools.

Bringing together budget data from 274 trusts – covering more than 3,300 schools – is no small task. There's always a balance to strike: do we reduce the bar for data quality to increase the size of the dataset, or do we tighten validation and accept a smaller pool for comparison? This year, we've taken a pragmatic approach. The dataset is more than 10% larger than last year's, but we've also built in many more validation steps to ensure greater consistency. Our aim is to give you both breadth and reliability, so the insights you draw are as meaningful and trustworthy as possible.



Introduction (continued)

For us, this work goes beyond a single report. More than half of all MATs in England use **IMP Planner**, and we've created the most comprehensive forward-looking financial dataset available to the sector. It already gives MAT leaders a level of clarity and comparison that hasn't been possible before. While we know there is always more to build on, we have established the foundations for a unique resource that can support decision-making now, and continue to grow in depth and value in the years ahead. Over time, this will allow us to offer even deeper insights, including AI-powered analysis and forecasting that supports you year-round.

We see this as a shared journey. Your trust in sharing data, your commitment to accuracy, and your willingness to explore what the numbers reveal is what makes this possible.

Together, we can keep raising the standard of financial management across the sector.

Will Jordan, Co-founder, IMP Software

We welcome your feedback on this year's report – **please share your thoughts using the following link:**

[Your Report Feedback](#)

About The IMP MAT Benchmarking Report

This year's **IMP MAT Benchmarking Report** draws on budget data from **274 Multi-Academy Trusts**, covering more than **3,300 schools** across the UK. The figures are based on each trust's best assumptions for the next three academic years – **2025/26, 2026/27, and 2027/28**.

Because the Teacher and Support Staff pay awards for 2025/26 were agreed much earlier this year, the dataset reflects confirmed figures rather than estimates. That means the comparisons you see here are built on the most accurate and consistent data we've ever had for a report of this kind.

Some measures, like reserves, can only be reported at **trust level**, because every trust takes a different approach to pooling, top-slice, and centralisation. Other measures – such as teacher pay and pupil ratios – are more meaningful at **school level**, where context makes all the difference. Within this report, we provide both perspectives of trust-wide analysis alongside school-level insight, so you can see the bigger picture while also understanding the detail that drives it.

To keep the analysis clear and consistent, we've used the **Academy Chart of Accounts (COA)** to group income and expenditure in the same way across all participants. We've also enriched the data using school URNs, adding publicly available contextual and pupil capacity information.

To support interpretation and practical use of this benchmarking report, the key charts and graphs are explained on page 37, with notes that outline their meaning, how to read them, and how they can be applied in practice.

Peer group matching is at the heart of making benchmarking meaningful. Here's how we've done it this year:

- **Trust-to-Trust:** matched by overall pupil numbers and the mix of school types in the trust.
- **School-to-School:** matched by school type, pupil numbers, deprivation, and region.
- **Special Schools:** matched by primary need category (if a clear majority of pupils share the same need), broader need type if no majority exists, and finally a generic match where neither applies. The categorisation has been carried out using the Jan 25 (spring) census information.

Source: <https://explore-education-statistics.service.gov.uk/find-statistics/special-educational-needs-in-england/2024-25>

These matches ensure that when you compare your trust or school to others, you're seeing a fair and relevant picture – not an average that smooths over the real differences that matter. You'll find details of your peer groups, including the size of other trusts and schools in your group, on **page 8** of this report.



About The IMP MAT Benchmarking Report (continued)

Last year's inaugural report was the first step; this year, we've made progress by refining the submission process, broadening the scope to include school-level benchmarking, and introducing new ways to analyse special schools. It's been a journey of learning for all of us, for trusts in seeing how their data compares across the sector, and for us in finding ways to support you better through IMP Planner.

We're committed to making each report better than the last. That means listening to your feedback, refining our approach, and exploring new ways to integrate benchmarking into your everyday planning. We're looking ahead and excited about the possibilities ahead – from product benchmarking to AI-driven insights – and about working alongside you to turn data into real impact.

Thank you for being part of this journey with us.

Peer Groups – Trust-to-Trust

Peer Groups have been established to enable comparison of your trust with similar trusts across a range of areas throughout the report. The areas selected for analysis are those that can be meaningfully monitored at trust level, rather than those better reviewed at individual school level. Peer groups have been categorised according to the number of pupils within each trust.

For MATs where there are greater than 20% of pupils not in a mainstream school category (e.g. Primary & Secondary), these have been categorised as 'Special and Alternative Provision'. Mainstream MATs were then allocated based on the proportion of pupils within secondary and primary schools. If there was a ratio of greater than 2:1 pupils within secondary schools, these have been allocated to a 'Secondary Majority' peer group.

Those that had a mix of pupils outside of the parameters above, have been allocated to a mixed peer group. We aimed for peer groups of 25-30, but in some cases, we opted for smaller peer groups-sometimes below the typical 25-30 range-to preserve contextual relevance. Expanding these groups further would have diluted the meaningfulness of comparisons, so we prioritised tighter groupings to ensure more insightful benchmarking.

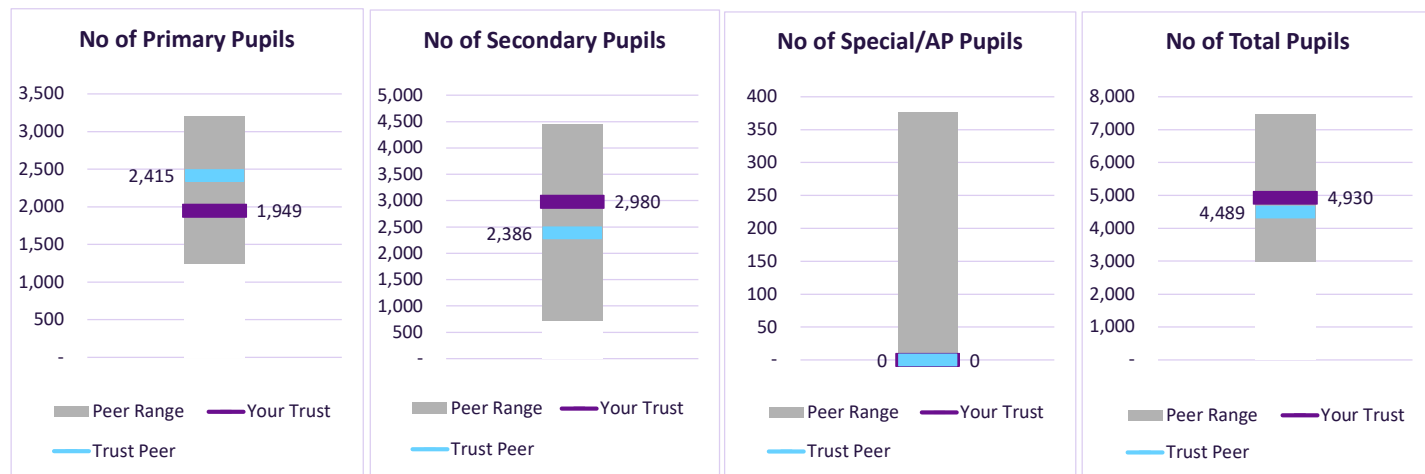
Categorisation of Peer Groups

Peer Group Code	Peer Group Description	Number of Trusts in Peer Group
PO - S	Primary Only - Small	30
PO - M	Primary Only - Medium	23
PO - L	Primary Only - Large	25
SO - A	Secondary Only - All	18
SM - S	Secondary Majority - Small	22
SM - M	Secondary Majority - Medium	23
SM - L	Secondary Majority - Large	25
SM - XL	Secondary Majority - Extra Large	13
MX - S	Mixed - Small	21
MX - M	Mixed - Medium	37
MX - L	Mixed - Large	25
Sp AP	Special AP	12

Based on the proportion of pupils within each school category, your trust has been categorised as:

Mixed - Medium

How your trust compares to that peer group is illustrated below:



Peer Groups - School-to-School

School-level peer groups have also been established, as some areas of analysis are more appropriately reviewed at an individual school level rather than at an aggregated trust level. These peer groups have been determined initially by school category (e.g. Primary, Alternative Provision), and further differentiated by size (pupil numbers), deprivation (measured by percentage of Free School Meals), and location (London, Fringe, or Rest of England).

The peer group categories have been described based on: School Category – Size – Deprivation – Location. As such, your schools have been allocated as follows:

School Code	School Name	School Peer Code	School Peer Description
SCH001	School No. 1	P-M-H-N	Primary - Medium - High Dep - Rest of England
SCH002	School No. 2	P-M-L-N	Primary - Medium - Low Dep - Rest of England
SCH003	School No. 3	P-M-M-N	Primary - Medium - Medium Dep - Rest of England
SCH004	School No. 4	P-S-H-N	Primary - Small - High Dep - Rest of England
SCH005	School No. 5	P-S-H-N	Primary - Small - High Dep - Rest of England
SCH006	School No. 6	S-L-H-N	Secondary - Large - High Dep - Rest of England
SCH007	School No. 7	S-M-H-N	Secondary - Medium - High Dep - Rest of England
SCH008	School No. 8	S-S-H-N	Secondary - Small - High Dep - Rest of England

Peer Groups - School-to-School (Continued)

Our school-by-school analysis ranks schools by their distance from the peer group median, with those furthest away appearing at the top of each table. If your trust includes more than 10 schools, only the top 10 will be shown. Where your peer group allocation is not 'Special AP', any special or AP schools will not be included within the graphs and tables as to not distort the visuals for the majority of schools within the trust. Similarly, where the peer group is 'Special AP', any mainstream schools won't be included within the visuals. **For a view of all schools across a broader set of metrics, please refer to your 'School Benchmarking Toolkit'.**

Although peers have been allocated to provide a close comparison to your school, reviewing the composition of your school against its peers may help to explain potential variations in reporting.

School Code	School Peer Code	Your School		Your Peer Median		Your Peer Range	
		Pupil Numbers	Deprivation (%)	Pupil Numbers	Deprivation (%)	Pupil Numbers	Deprivation (%)
SCH001	P-M-H-N	263	51%	331	46%	251 to 400	30% to 100%
SCH002	P-M-L-N	353	18%	333	14%	251 to 400	0% to 20%
SCH003	P-M-M-N	334	25%	333	24%	251 to 400	20% to 30%
SCH004	P-S-H-N	170	39%	184	42%	0 to 250	30% to 100%
SCH005	P-S-H-N	203	36%	184	42%	0 to 250	30% to 100%
SCH006	S-L-H-N	1541	29%	1466	38%	1,301 to 3,100	30% to 100%
SCH007	S-M-H-N	825	49%	946	43%	701 to 1,300	30% to 100%
SCH008	S-S-H-N	617	41%	529	42%	0 to 700	30% to 100%

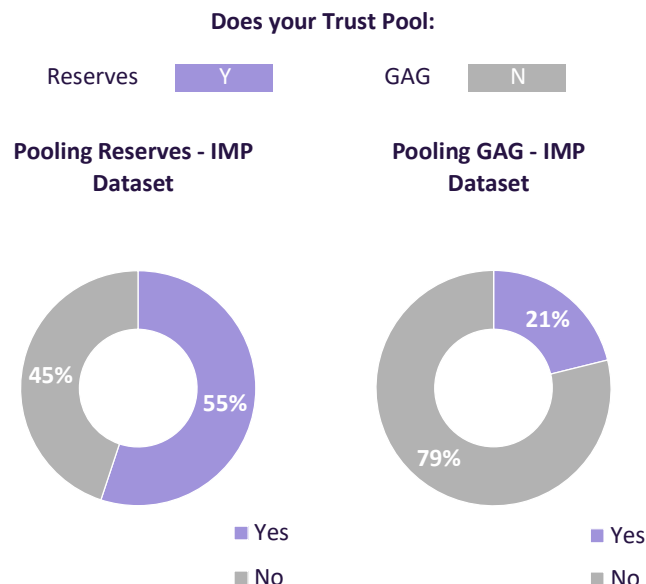
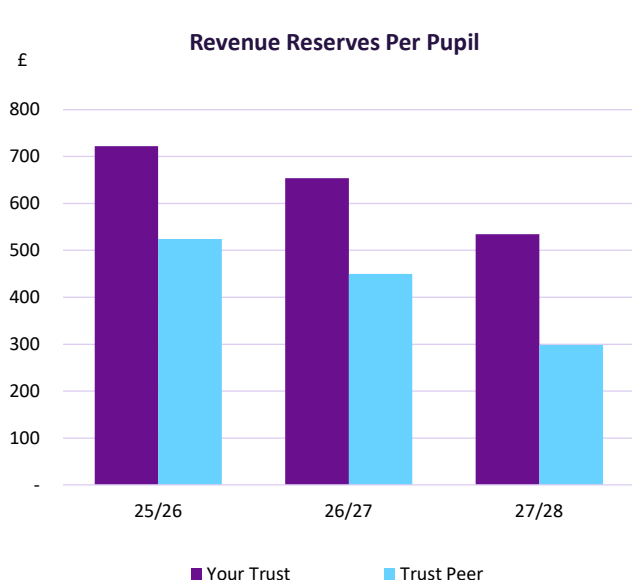


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Executive Summary

This benchmarking report covers four main sections: Financial Sustainability, Revenue Income, Pay Analysis and Non-Pay Analysis.

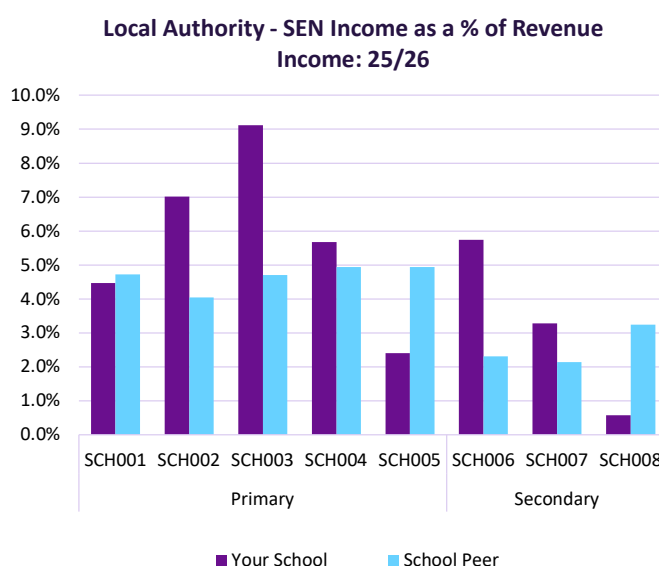
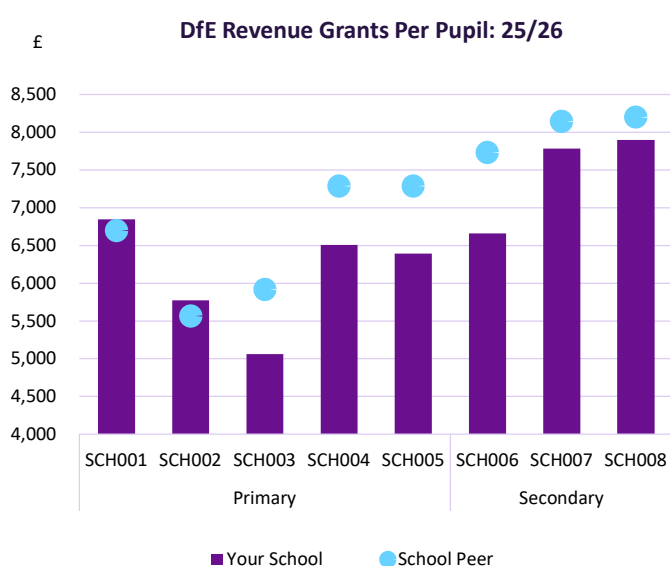
Financial Sustainability



Notes for Financial Sustainability

The financial sustainability analysis reviews reserve levels compared to your peer group. In addition, a new reporting area has been introduced which show the proportion of trusts that pool GAG or reserves. The chart above shows your trust's revenue reserves per pupil are expected to fall by 26% over the next three years, while the peer average is expected to fall by 28%.

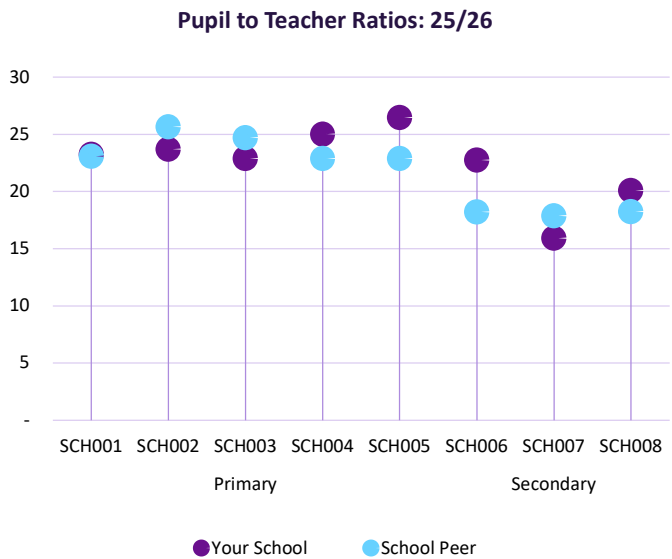
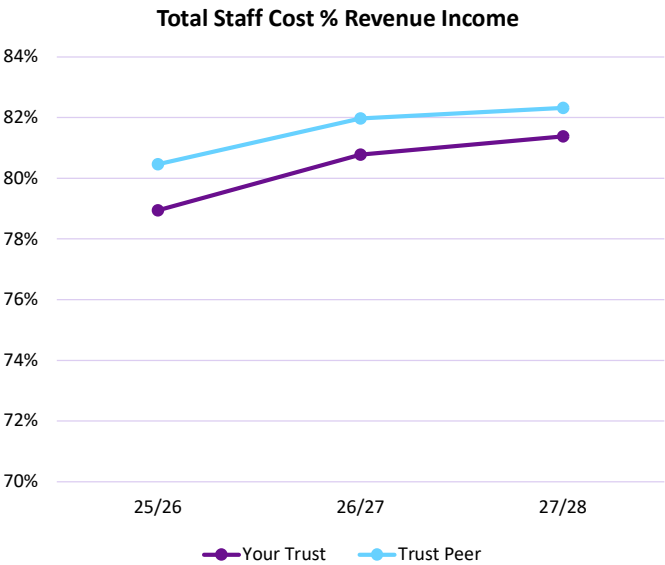
Revenue Income



Notes for Revenue Income

The revenue income analysis highlights the key sources of funding for your MAT, compared to your peer group. 4 of your 8 schools have DfE Revenue Grants per pupil that are within 5% of their peer group. The above also highlights income recorded under 'LA - SEN', and 8 of your 8 schools have Local Authority - SEN as a % of revenue income that are within 5% of their peer group.

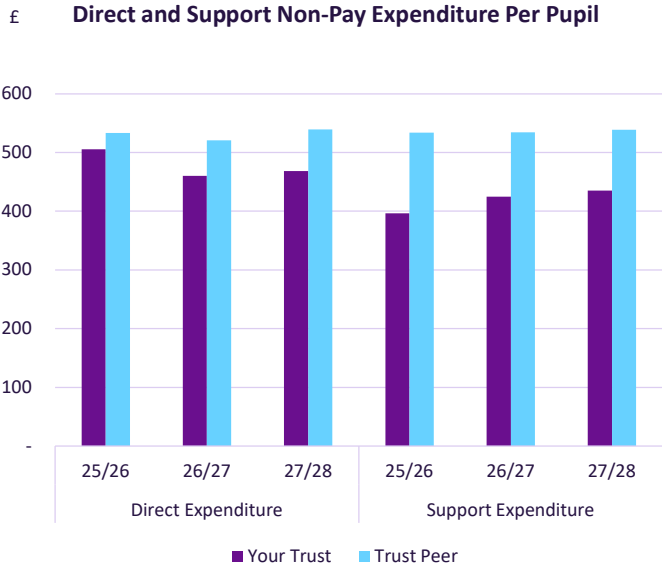
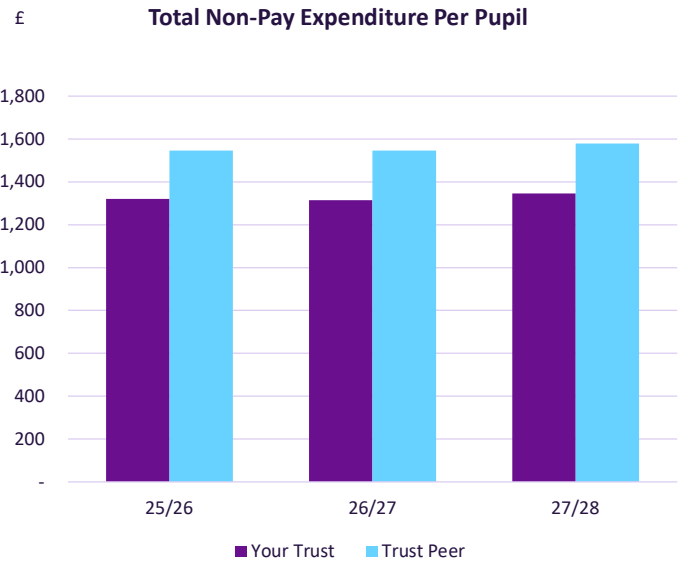
Pay Analysis



Notes for Pay Analysis

The pay expenditure analysis focuses on staffing costs, which constitute the largest proportion of your budget. Over the next three years, your trust's overall staffing costs as a % of income are projected to increase, while those of your peer group are expected to increase. This report will outline how 4 of your 8 schools have Pupil:Teacher Ratios that are above 5% of their peer group.

Non-Pay Analysis



Notes for Non-Pay Analysis

Non-pay expenditure comprises both direct costs (e.g. educational supplies) and support costs (e.g. energy). For 2025/26, your trust's direct non-pay expenditure per pupil is expected to be £28 less than the peer group average, a difference of 5%. Further detail on specific areas of non-pay spending, such as IT, energy, and educational supplies, is provided later in this report.



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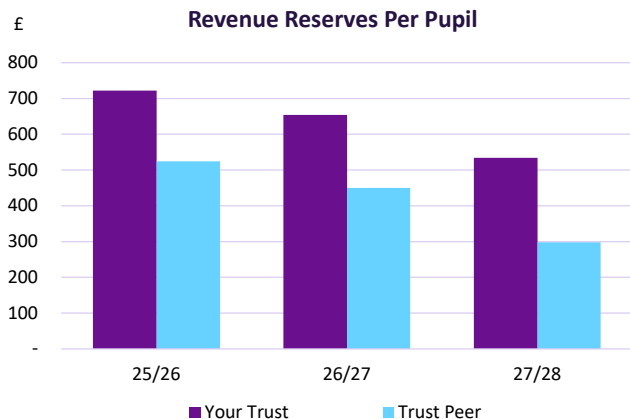
Financial Sustainability

Revenue Reserves

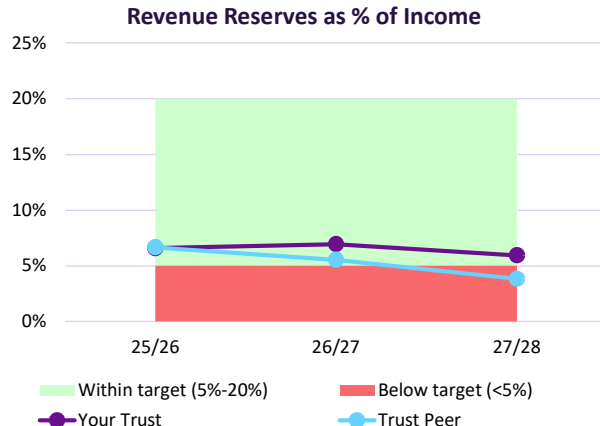
Revenue reserves are retained to support day-to-day delivery of the trust's charitable objectives – enabling the trust to provide education to pupils and maintain the schools estate and facilities (in addition to available capital funded projects).

Trusts retain a level of reserves to ensure financial stability and resilience. The ESFA initially published guidance on reserves in 2023, which highlighted that those with reserves of less than 5% of income, may indicate financial vulnerability. Our MAT Finance Sector Insight Report in 2024 highlighted the strained financial landscape schools are operating within. Increased attention is also being directed toward trusts identified as accumulating excessive reserves, with new requirements for additional disclosures in the budget forecast return (BFR).

Revenue Reserves Per Pupil

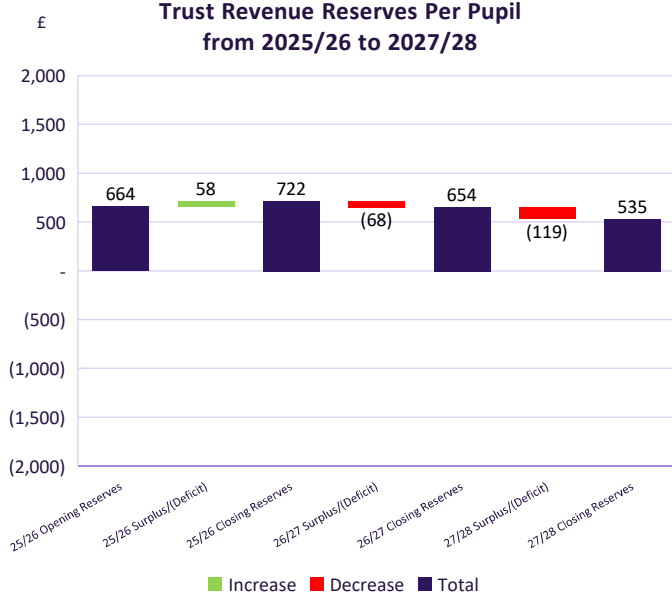


Revenue Reserves as % of Income

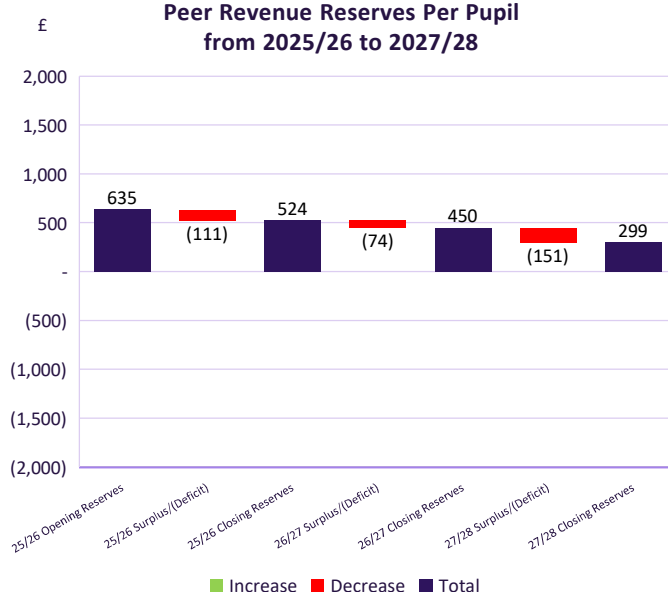


	Your Trust			Peer Group			Movement %		Comparison to Peer Group		
	25/26	26/27	27/28	25/26	26/27	27/28	Trust	Peer	25/26	26/27	27/28
Revenue Reserves (£'000)	3,747	3,369	2,728	1,960	1,967	1,413	↓ (27%)	↓ (28%)	1,787	1,402	1,315
Revenue Reserves Per Pupil (£)	722	654	535	524	450	299	↓ (26%)	↓ (43%)	198	204	236
Revenue Reserves % Income	7%	7%	6%	7%	6%	4%	↓ (1%)	↓ (3%)	0%	1%	2%

Trust Revenue Reserves Per Pupil from 2025/26 to 2027/28



Peer Revenue Reserves Per Pupil from 2025/26 to 2027/28

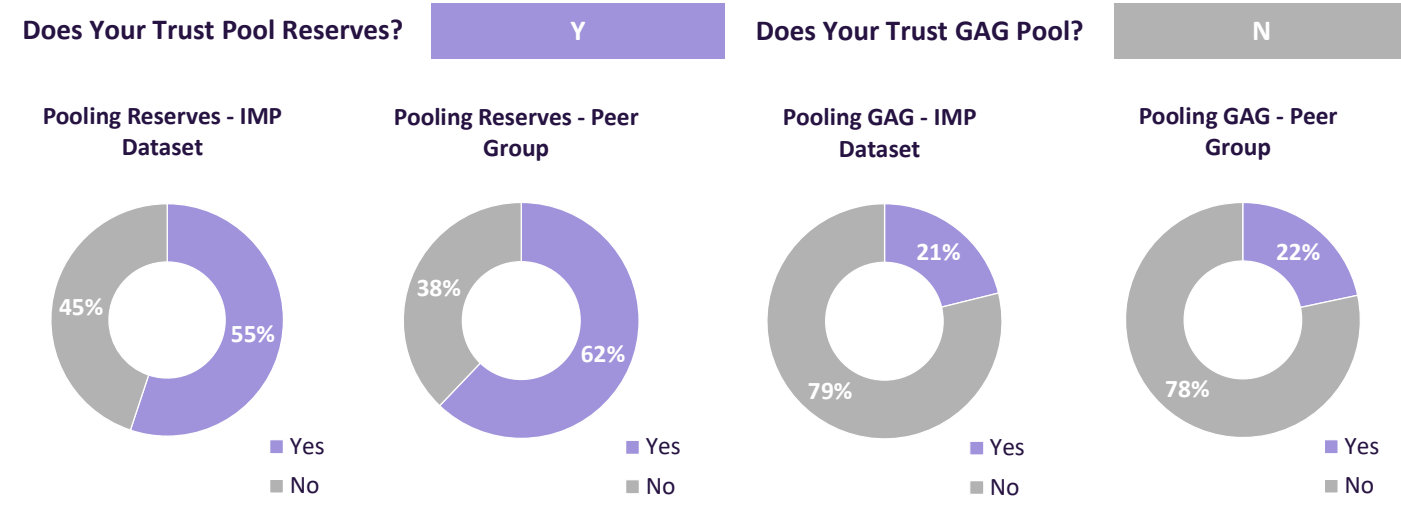


Notes for Revenue Reserves

Revenue reserves for your trust are £198 higher per pupil compared to the peer group average in 25/26. Revenue reserves as a % of revenue income for your trust is expected to be 6% in 27/28. This is higher than 5%, indicating that you are above the threshold for being considered a vulnerable trust.

Degrees of Pooling

There is growing interest among some trusts in exploring the potential of pooling not only reserves, but also GAG. While pooling reserves is already in place in many trusts, extending this approach to pooling GAG raises a number of considerations—both strategic and operational.

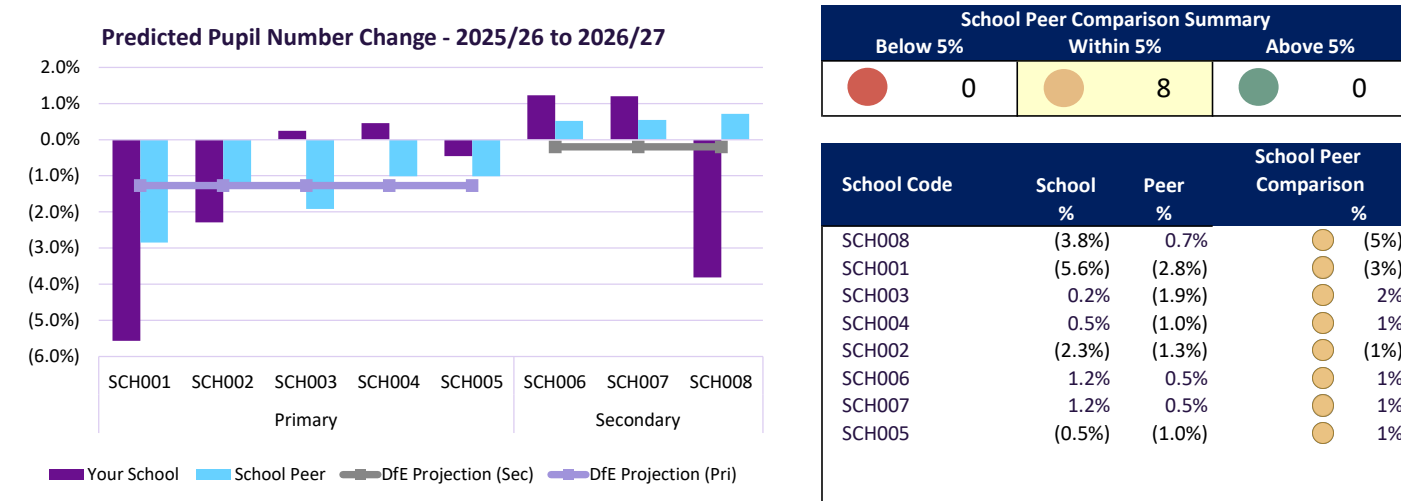


Notes for Degrees of Pooling

You are in line with the majority of the IMP dataset and in line with the majority of your peer group with regards to pooling reserves. When it comes to pooling GAG, you are in line with the majority of the IMP dataset and in line with the majority of your peer group.

Pupil Number Projections

The DfE has published pupil number projections for the 2025/26 and 2026/27 financial years. While local factors will often outweigh national trends, comparing your own projections against the broader picture can provide useful context for planning and resource allocation.



Source: <https://explore-education-statistics.service.gov.uk/find-statistics/national-pupil-projections/2025>

Notes for Pupil Number Projections

8 of your 8 schools have Pupil Number Projections that are within 5% of their peer group. The school furthest away from their peer group is SCH008 (4.5% lower).

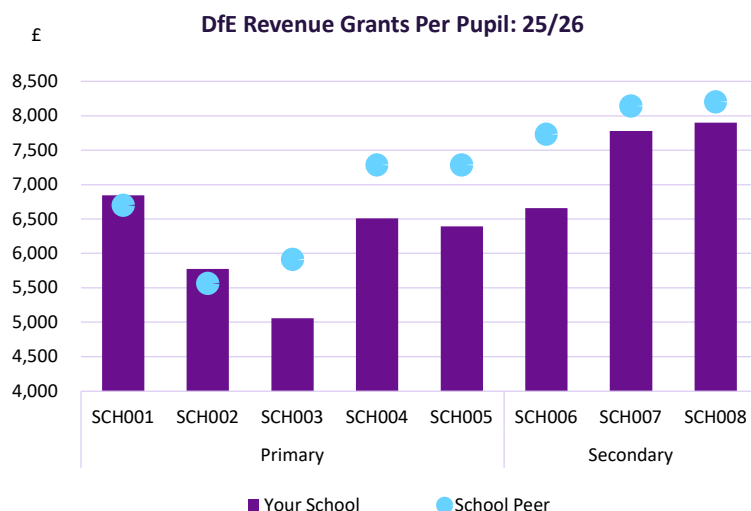


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Revenue Income

DfE Revenue Grants

As the main source of income, DfE revenue grants largely determine the level of resources available to allocate expenditure in a financially sustainable manner.



School Peer Comparison Summary (All Schools)		
Below 5%	Within 5%	Above 5%
4	4	0

School Code	School Per Pupil	Peer Per Pupil	School Peer Comparison	
	£	£	£	%
SCH006	6,660	7,729	(1,069)	(14%)
SCH005	6,393	7,285	(892)	(12%)
SCH003	5,059	5,915	(855)	(14%)
SCH004	6,509	7,285	(776)	(11%)
SCH007	7,784	8,142	(359)	(4%)
SCH008	7,899	8,202	(302)	(4%)
SCH002	5,778	5,563	215	4%
SCH001	6,846	6,699	147	2%

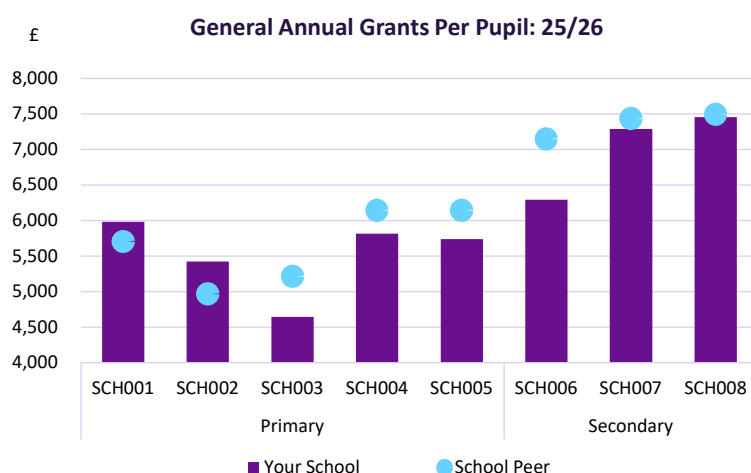
* Graph and detailed table excludes non-mainstream schools

Notes for DfE Revenue Grants

4 of your 8 schools have DfE Revenue Grants per pupil that are within 5% of their peer group. The school furthest away from their peer group is SCH006 (£1,069 lower).

General Annual Grants

As the largest element of DfE revenue funding, the General Annual Grant (GAG) underpins many of the strategic and operational decisions schools must make each year.



School Peer Comparison Summary (All Schools)		
Below 5%	Within 5%	Above 5%
4	3	1

School Code	School Per Pupil	Peer Per Pupil	School Peer Comparison	
	£	£	£	%
SCH006	6,292	7,144	(852)	(12%)
SCH003	4,645	5,214	(569)	(11%)
SCH002	5,422	4,968	454	9%
SCH005	5,741	6,138	(397)	(6%)
SCH004	5,815	6,138	(323)	(5%)
SCH001	5,981	5,700	280	5%
SCH007	7,287	7,432	(145)	(2%)
SCH008	7,455	7,489	(34)	(0%)

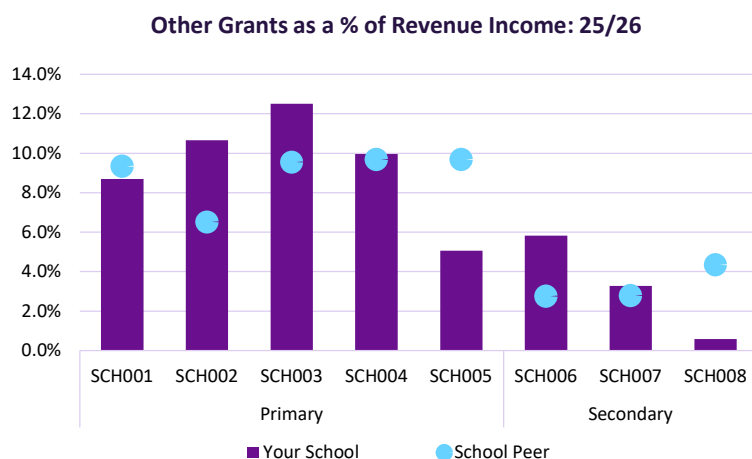
* Graph and detailed table excludes non-mainstream schools

Notes for General Annual Grants

4 of your 8 schools have General Annual Grants per pupil that are below 5% of their peer group. The school furthest away from their peer group is SCH006 (£852 lower).

Other Grants

This section refers to income categorised as 'Other grants' under the Level 2 descriptions in the DfE's Chart of Accounts. These grants, which can be received from local authorities or other external bodies, may represent a significant income stream for some schools depending on local context and specific funding arrangements.



School Peer Comparison Summary (All Schools)		
Below 5%	Within 5%	Above 5%
0	8	0

School Code	School % of Income	Peer % of Income	School Peer Comparison %
SCH005	5.1%	9.7%	(5%)
SCH002	10.7%	6.5%	4%
SCH008	0.6%	4.3%	(4%)
SCH006	5.8%	2.7%	3%
SCH003	12.5%	9.5%	3%
SCH001	8.7%	9.3%	(1%)
SCH007	3.3%	2.8%	0%
SCH004	10.0%	9.7%	0%

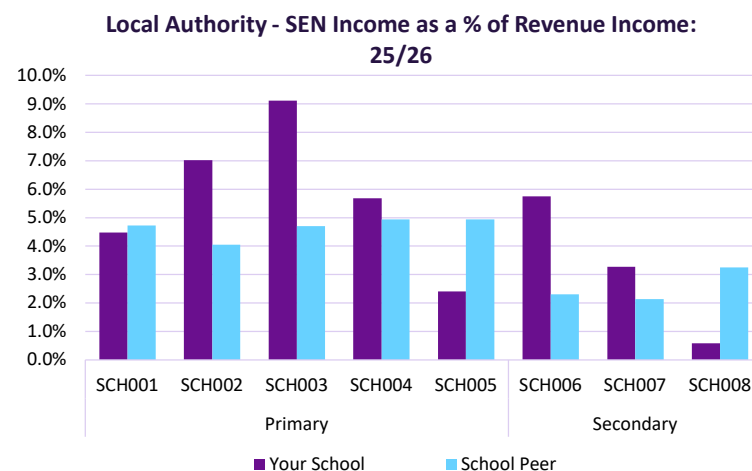
* Graph and detailed table excludes non-mainstream schools

Notes for Other Grants

8 of your 8 schools have Other Grants as a % of revenue income that are within 5% of their peer group. The school furthest away from their peer group is SCH005 (4.6% lower).

Local Authority - SEN

Classified under 'LA – SEN' in the DfE's Chart of Accounts (Level 3), this funding from local authorities supports pupils with special educational needs and may be a major income source for schools with higher levels of provision.



School Peer Comparison Summary (All Schools)		
Below 5%	Within 5%	Above 5%
0	8	0

School Code	School % of Income	Peer % of Income	School Peer Comparison %
SCH003	9.1%	4.7%	4%
SCH006	5.7%	2.3%	3%
SCH002	7.0%	4.0%	3%
SCH008	0.6%	3.2%	(3%)
SCH005	2.4%	4.9%	(3%)
SCH007	3.3%	2.1%	1%
SCH004	5.7%	4.9%	1%
SCH001	4.5%	4.7%	(0%)

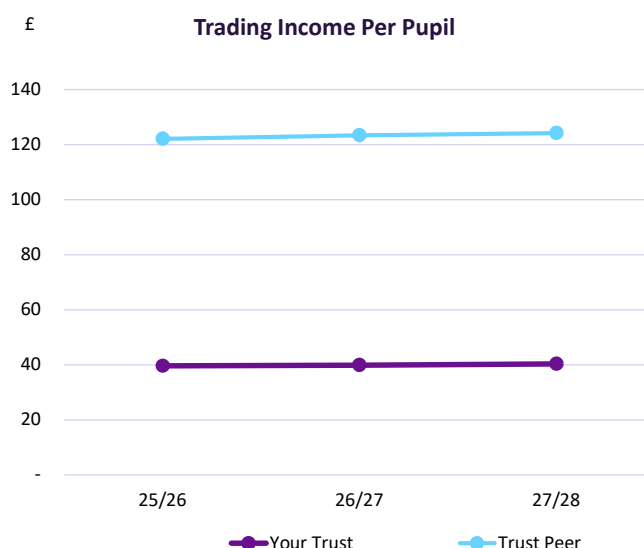
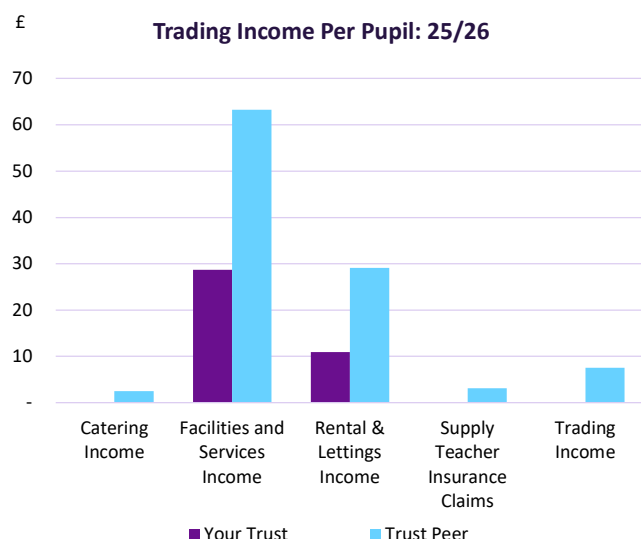
* Graph and detailed table excludes non-mainstream schools

Notes for Local Authority - SEN

8 of your 8 schools have Local Authority - SEN as a % of revenue income that are within 5% of their peer group. The school furthest away from their peer group is SCH003 (4.4% higher).

Trading Income - Trust-to-Trust

Trading income has been identified as an area of particular focus. A trust's capacity to generate additional income through trading activities can enhance overall financial performance and provide greater flexibility in resource planning.

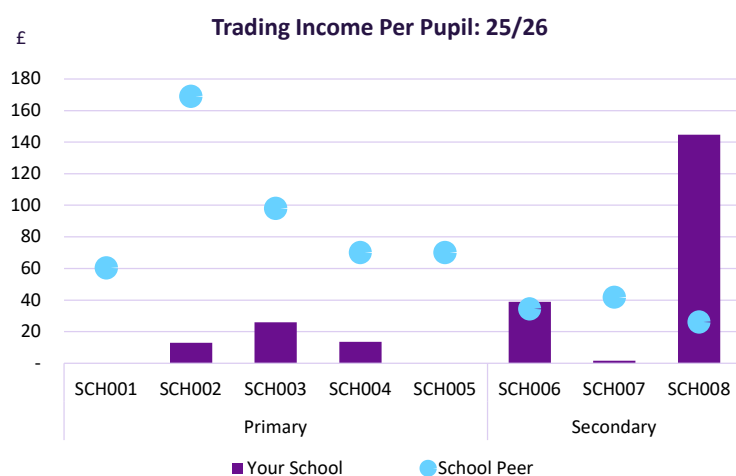


Notes for Trading Income - Trust-to-Trust

Trading income for your trust is £82 lower per pupil compared to the peer group average in 25/26.

Trading Income - School-to-School

Trading income has also been analysed at a school level. This is classified under the Level 2 description 'Trading income'.



School Peer Comparison Summary (All Schools)			
Below 5%	Within 5%	Above 5%	
6	1	1	

School Code	School Per Pupil £	Peer Per Pupil £	School Peer Comparison	
			£	%
SCH002	13	160	(147)	(92%)
SCH008	145	46	99	215%
SCH005	0	74	(74)	(100%)
SCH003	26	95	(69)	(73%)
SCH004	14	74	(60)	(82%)
SCH001	0	60	(60)	(100%)
SCH007	2	44	(43)	(96%)
SCH006	39	41	(2)	(5%)

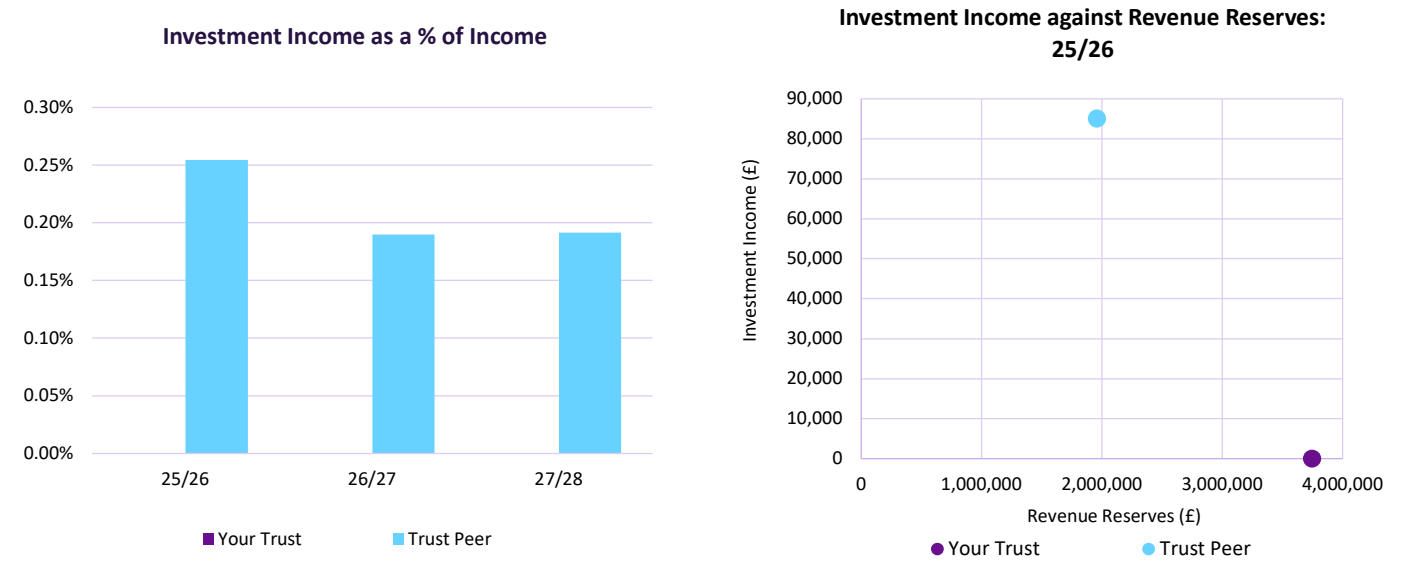
* Graph and detailed table excludes non-mainstream schools

Notes for Trading Income - School-to-School

6 of your 8 schools have trading income per pupil that are below 5% of their peer group. The school furthest away from their peer group is SCH002 (£147 lower).

Investment Income

With rising interest rates, investment income has become an important focus for trusts aiming to enhance revenue through prudent financial management. However, the extent of benefit varies across the sector, influenced by differences in cash reserves and strategic mobility.



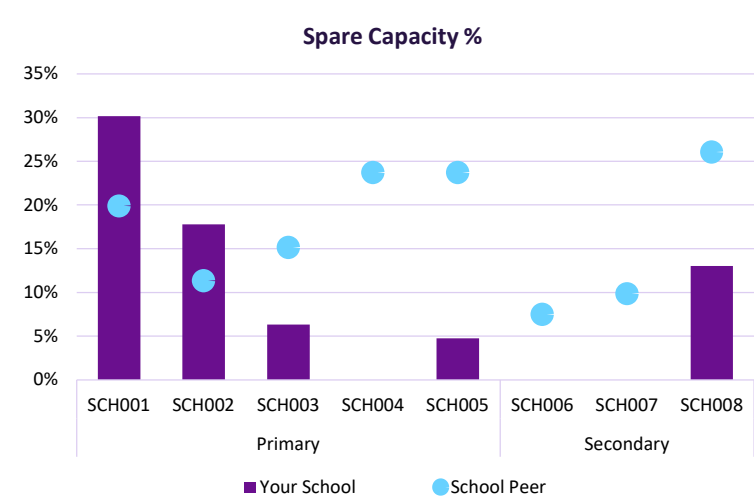
	Investment Income				25/26 to 27/28	Revenue Reserves				25/26 to 27/28
	25/26	26/27	27/28			25/26	26/27	27/28		
Trust	0	0	0	➡	0%	3,746,611	3,368,806	2,728,289	⬇	(27%)
Peer	85,000	80,000	78,077	⬇	(8%)	1,959,848	1,967,346	1,412,634	⬇	(28%)

Notes for Investment Income

Investment income as a % of income for your trust in 2025/26 is lower than your peer group by 0.25%. Your investment income is not expected to move over the 3 year period, whilst your revenue reserves are expected to decrease by 27%.

Income 'Lost' From Spare Capacity

Spare capacity is an important consideration for trusts, as it directly affects both financial sustainability and strategic flexibility. Excess capacity could lead to underutilised resources, resulting in higher per-pupil costs. Note that nursery pupils will not be captured as part of capacity, therefore the level of spare capacity for your school may be understated if you have nursery pupils.

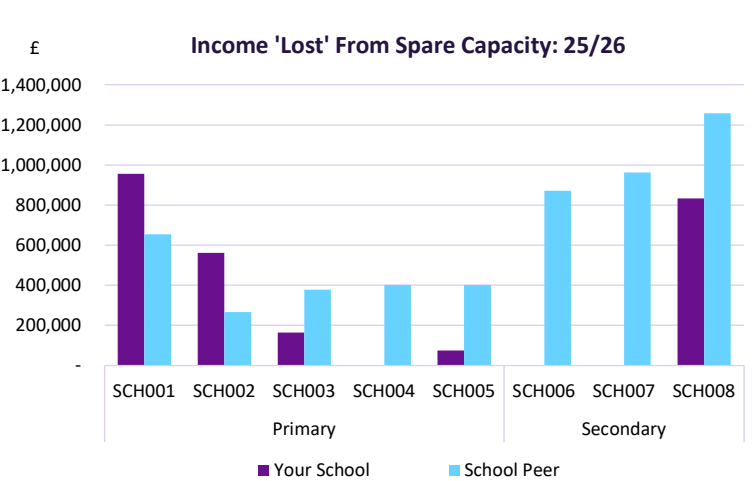


School Peer Comparison Summary (All Schools)			
Below 5%		Within 5%	Above 5%
6		0	2

School Code	School %	Peer %	School Peer Comparison	
				%
SCH004	0%	24%	●	(24%)
SCH005	5%	24%	●	(19%)
SCH008	13%	26%	●	(13%)
SCH001	30%	20%	●	10%
SCH007	0%	10%	●	(10%)
SCH003	6%	15%	●	(9%)
SCH006	0%	7%	●	(7%)
SCH002	18%	11%	●	6%

* Graph and detailed table excludes non-mainstream schools

In the chart below, we illustrate the potential 'lost' income by multiplying the spare capacity by the average revenue income per pupil.



School Peer Comparison Summary (All Schools)			
Below 5%		Within 5%	Above 5%
6		0	2

School Code	School £'000	Peer £'000	School Peer Comparison	
			£'000	%
SCH007	-	962	(962)	● (100%)
SCH006	-	872	(872)	● (100%)
SCH008	834	1,259	(424)	● (34%)
SCH004	-	403	(403)	● (100%)
SCH005	74	403	(328)	● (81%)
SCH001	957	655	302	● 46%
SCH002	561	267	294	● 110%
SCH003	165	379	(213)	● (56%)

* Graph and detailed table excludes non-mainstream schools

Notes for Income 'Lost' From Spare Capacity

The school with the greatest 'lost income', was SCH001 with £957,047.

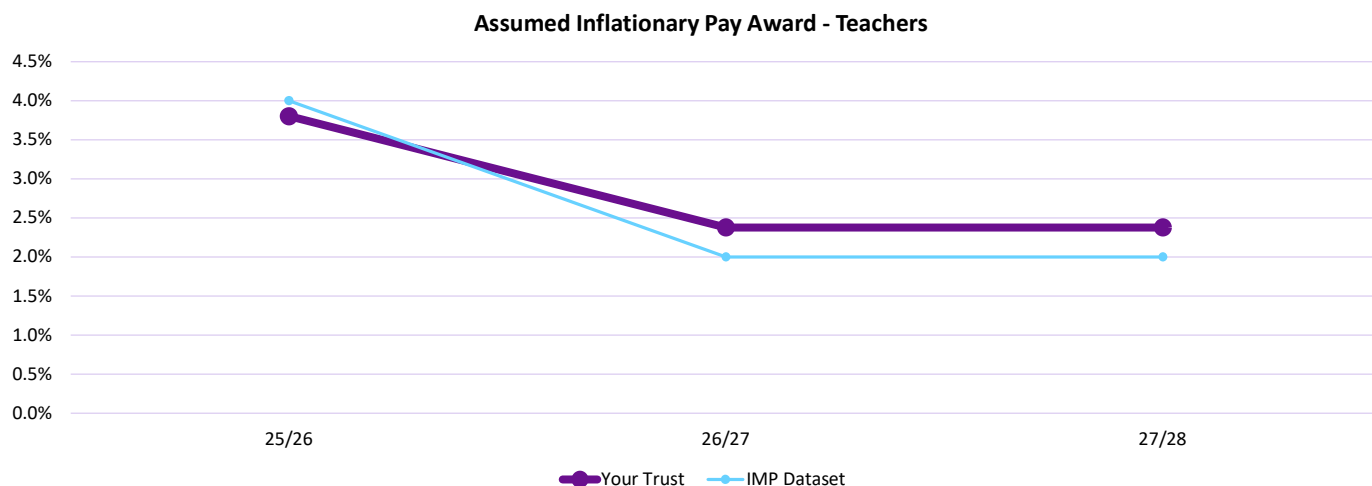


IMP Software

Pay **Analysis**

Pay Assumptions - Teachers

The Department for Education has confirmed a 4% pay increase for teachers, effective from September 2025. This rise will be a key consideration for trusts' financial planning, as it will directly impact staffing costs in the 2025/26 financial year.

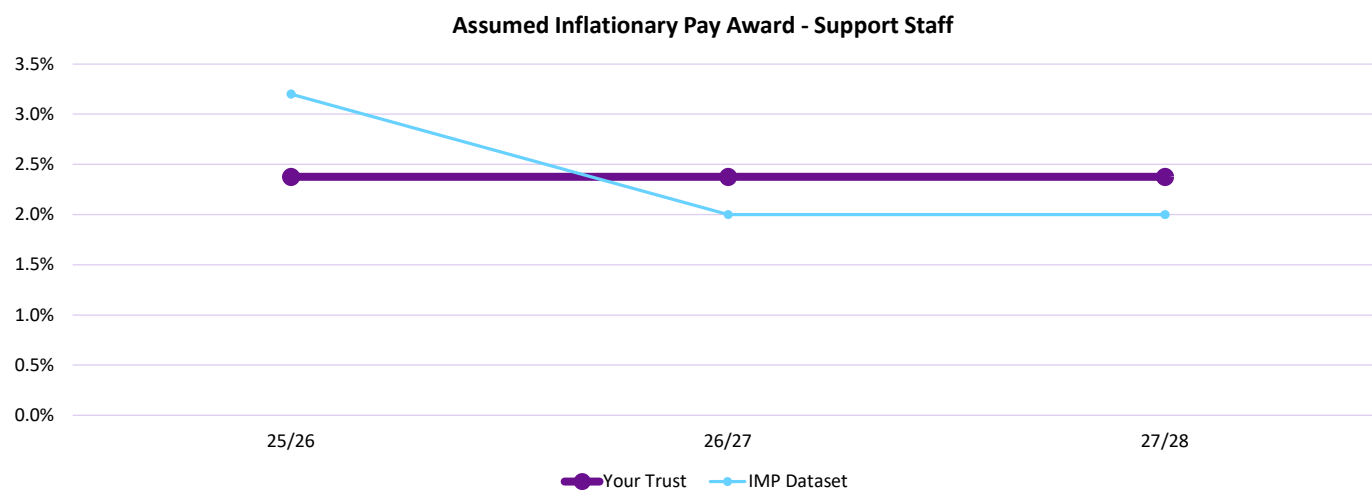


Notes for Pay Assumptions - Teachers

The assumed inflationary pay award for teachers in 25/26 is lower than the 4% DfE confirmed pay award. The assumed inflationary pay award for teachers in 26/27 is higher than the IMP dataset.

Pay Assumptions - Support Staff

Based on the full and final NJC agreement, support staff pay will increase by 3.2% (consolidated and permanent) effective from 1 April 2025. Trusts that follow the national pay scales can expect this to raise staffing costs from 1 April 2025 by this amount.

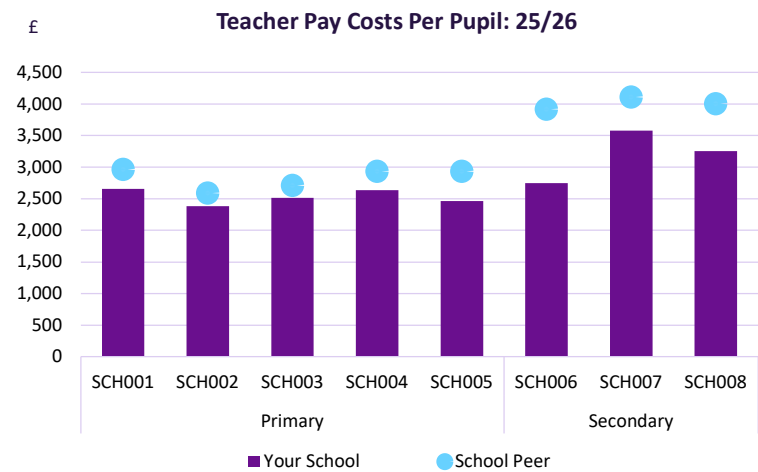


Notes for Pay Assumptions - Support Staff

The assumed inflationary pay award for support staff in 25/26 is lower than the 3.2% confirmed pay award. The assumed inflationary pay award for support staff in 26/27 is higher than the IMP dataset.

Teacher Pay Costs

Teacher costs, captured under the Level 2 category ‘Teachers’ in the DfE Chart of Accounts, typically represent the largest area of expenditure for trusts, reflecting the significant investment in staffing essential to delivering education.



School Peer Comparison Summary (All Schools)				
Below 5%		Within 5%		Above 5%
8		0		0

School Code	School Per Pupil £	Peer Per Pupil £	School Peer Comparison	
			£	%
SCH006	2,747	3,913	(1,166)	(30%)
SCH008	3,254	4,006	(752)	(19%)
SCH007	3,577	4,108	(531)	(13%)
SCH005	2,464	2,932	(468)	(16%)
SCH001	2,654	2,964	(310)	(10%)
SCH004	2,636	2,932	(296)	(10%)
SCH002	2,385	2,590	(205)	(8%)
SCH003	2,515	2,709	(195)	(7%)

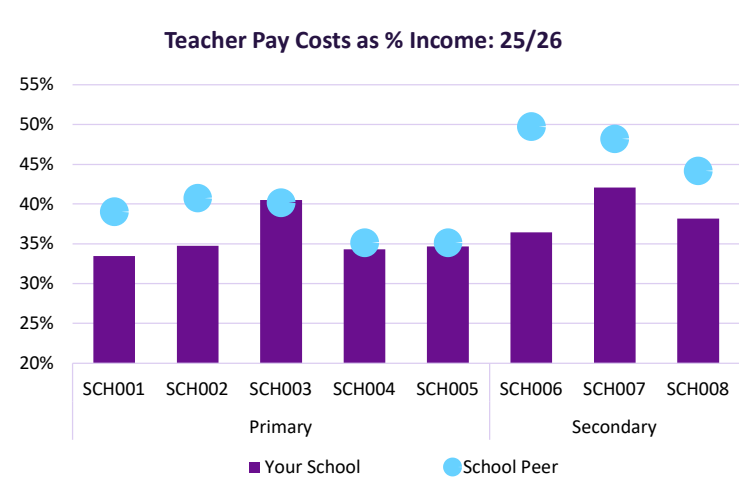
* Graph and detailed table excludes non-mainstream schools

Notes for Teacher Pay Costs

8 of your 8 schools have Teacher Pay Costs per pupil that are below 5% of their peer group. The school furthest away from their peer group is SCH006 (£1,166 lower).

Teacher Pay Costs as % of Income

Although teacher cost per pupil provides useful insight, many trusts focus on teacher costs as a proportion of total income, using this metric as a key indicator of financial health and efficiency.



School Peer Comparison Summary (All Schools)				
Below 5%		Within 5%		Above 5%
5		3		0

School Code	School %	Peer %	School Peer Comparison	
				%
SCH006	36.4%	49.7%		(13%)
SCH007	42.1%	48.2%		(6%)
SCH008	38.2%	44.2%		(6%)
SCH002	34.7%	40.7%		(6%)
SCH001	33.5%	39.0%		(6%)
SCH004	34.3%	35.1%		(1%)
SCH005	34.7%	35.1%		(0%)
SCH003	40.5%	40.2%		0%

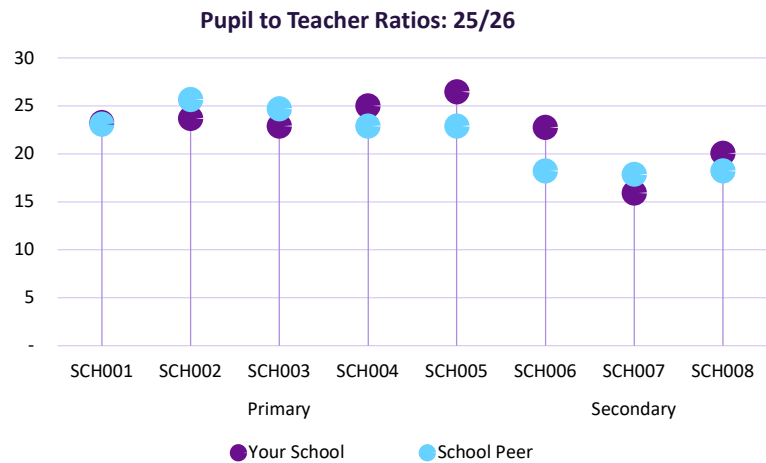
* Graph and detailed table excludes non-mainstream schools

Notes for Teacher Pay Costs as % of Income

5 of your 8 schools have Teacher Pay Costs as % of Income per pupil that are below 5% of their peer group. The school furthest away from their peer group is SCH006 (13.3% lower).

Pupil:Teacher Ratio

The pupil-to-teacher ratio is also a key metric, indicating the average number of pupils assigned to each teacher. It provides insight into staffing efficiency and can influence both educational outcomes and financial sustainability.



School Peer Comparison Summary (All Schools)				
Below 5%		Within 5%		Above 5%
3		1		4

School Code	School	Peer	School Peer Comparison	
				%
SCH006	23	18	5	25%
SCH005	26	23	4	16%
SCH004	25	23	2	9%
SCH002	24	26	(2)	(8%)
SCH007	16	18	(2)	(11%)
SCH008	20	18	2	10%
SCH003	23	25	(2)	(7%)
SCH001	23	23	0	1%

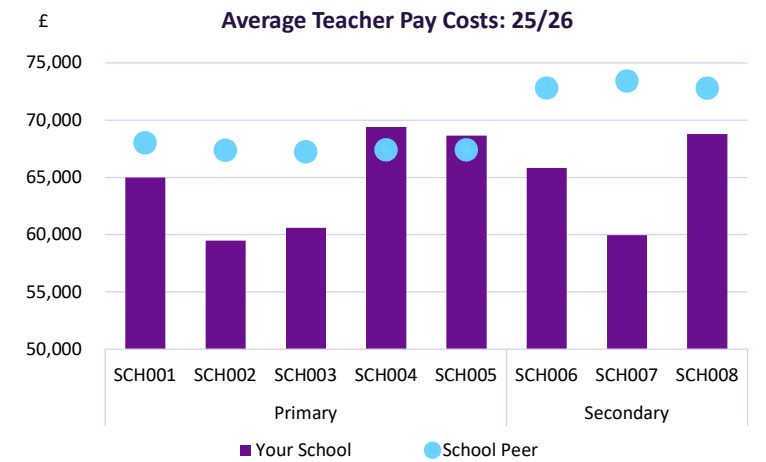
* Graph and detailed table excludes non-mainstream schools

Notes for Pupil:Teacher Ratio

4 of your 8 schools have Pupil:Teacher Ratio that are above 5% of their peer group. The school furthest away from their peer group is SCH006 (5 higher).

Average Teacher Pay Costs

Average teacher staff cost, determined by dividing the sum of gross pay, employer's national insurance and employer pension contributions by FTE, can highlight where trusts employ more experienced or senior staff. While this may enhance educational quality, it also has implications for overall cost management.



School Peer Comparison Summary (All Schools)				
Below 5%		Within 5%		Above 5%
5		3		0

School Code	School Per Pupil £	Peer Per Pupil £	School Peer Comparison	
				%
SCH007	59,968	73,409	(13,441)	(18%)
SCH002	59,472	67,359	(7,887)	(12%)
SCH006	65,826	72,811	(6,985)	(10%)
SCH003	60,587	67,229	(6,643)	(10%)
SCH008	68,797	72,792	(3,996)	(5%)
SCH001	64,985	68,005	(3,020)	(4%)
SCH004	69,416	67,398	2,018	3%
SCH005	68,659	67,398	1,261	2%

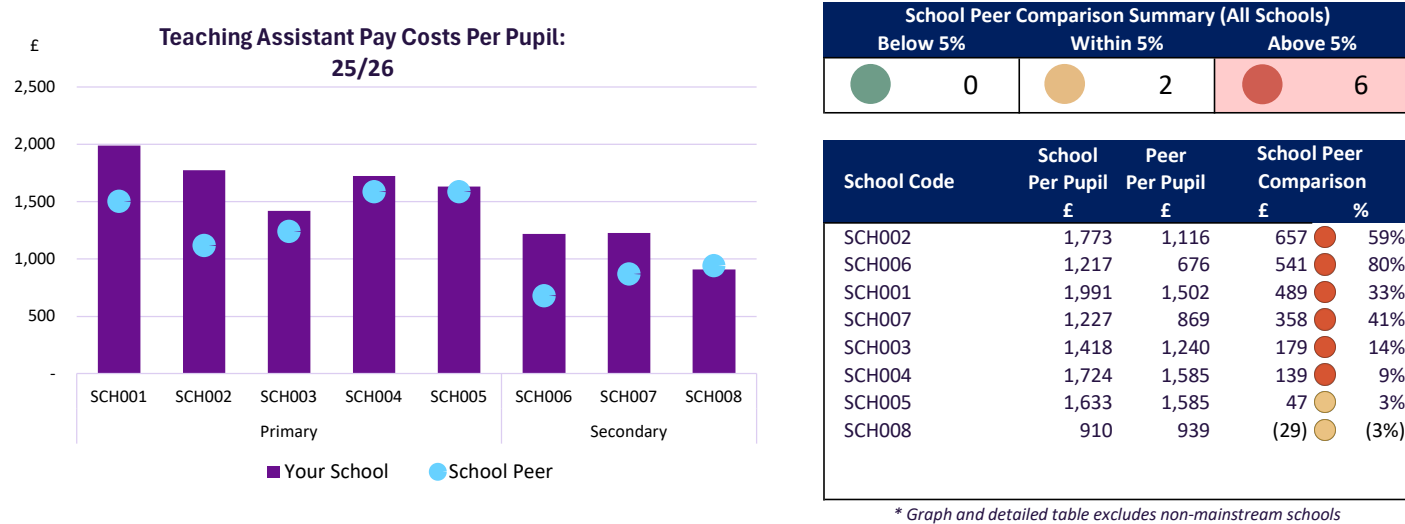
* Graph and detailed table excludes non-mainstream schools

Notes for Average Teacher Pay Costs

5 of your 8 schools have Average Teacher Pay Costs per pupil that are below 5% of their peer group. The school furthest away from their peer group is SCH007 (£13,441 lower).

Teaching Assistant Pay Costs

Pay for teaching assistants, recorded as ‘Teaching Assistants’ in Level 2 of the DfE Chart of Accounts, constitutes a key staffing cost that supports schools’ educational delivery and operational needs.

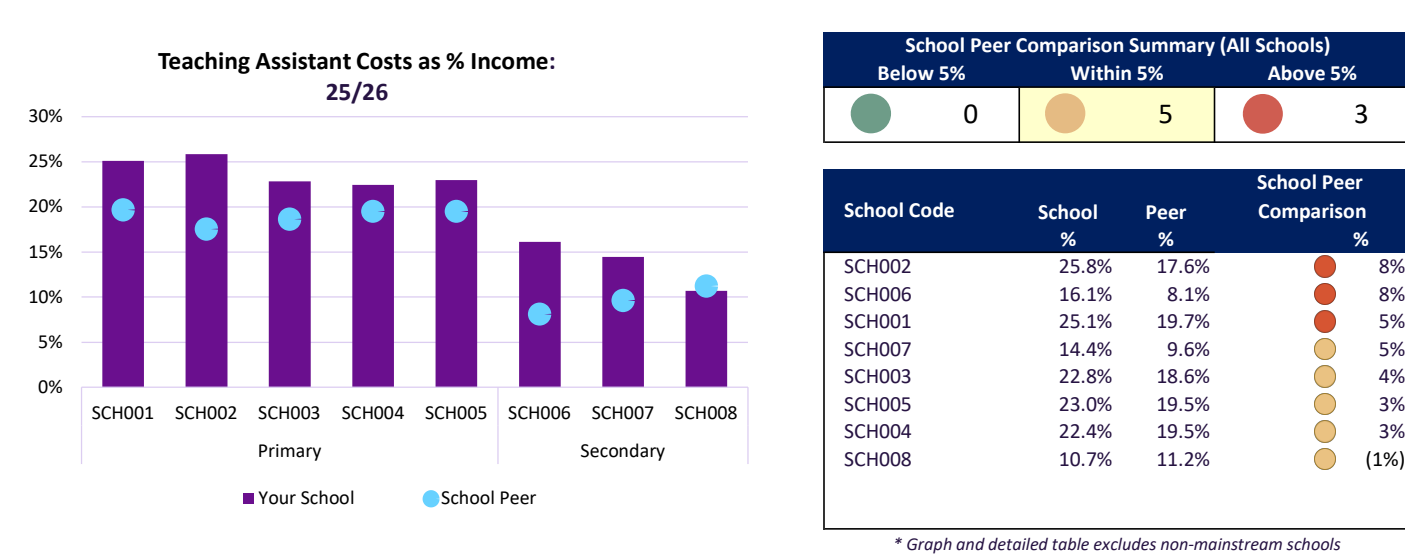


Notes for Teaching Assistant Pay Costs

6 of your 8 schools have Teaching Assistant Pay Costs per pupil that are above 5% of their peer group. The school furthest away from their peer group is SCH002 (£657 higher).

Teaching Assistant Pay Costs as % Income

Teaching assistant costs as a percentage of total income provide a useful indicator of how trusts allocate resources towards supporting pupil learning. Monitoring this metric helps assess financial balance and staffing priorities.

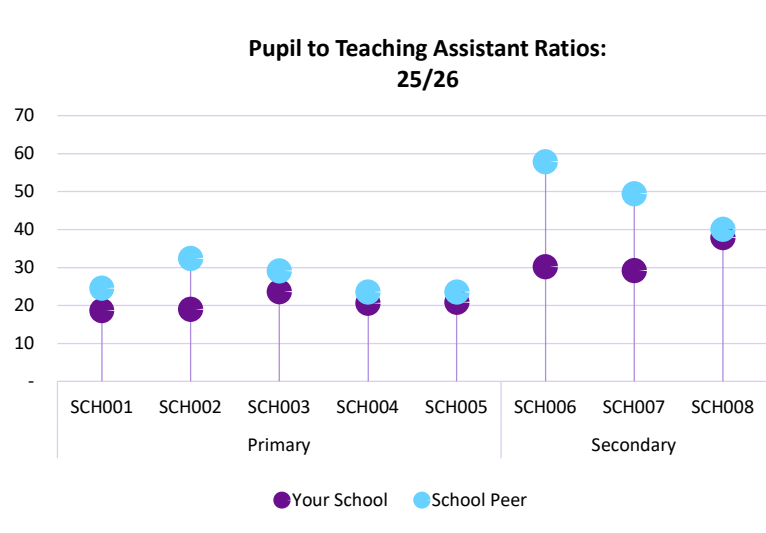


Notes for Teaching Assistant Pay Costs as % Income

5 of your 8 schools have Teaching Assistant Pay Costs as % Income that are within 5% of their peer group. The school furthest away from their peer group is SCH002 (8.3% higher).

Pupil:Teaching Assistant Ratio

The teaching assistant-to-pupil ratio measures the average number of pupils supported by each teaching assistant. This metric helps assess the level of additional support available to pupils and can influence both educational outcomes and staffing efficiency.



School Peer Comparison Summary (All Schools)		
Below 5%	Within 5%	Above 5%
8	0	0

School Code	School	Peer	School Peer Comparison	
				%
SCH006	30	58	(28)	(48%)
SCH007	29	49	(20)	(41%)
SCH002	19	32	(13)	(41%)
SCH001	19	25	(6)	(24%)
SCH003	24	29	(5)	(19%)
SCH004	21	24	(3)	(13%)
SCH005	21	24	(3)	(11%)
SCH008	38	40	(2)	(5%)

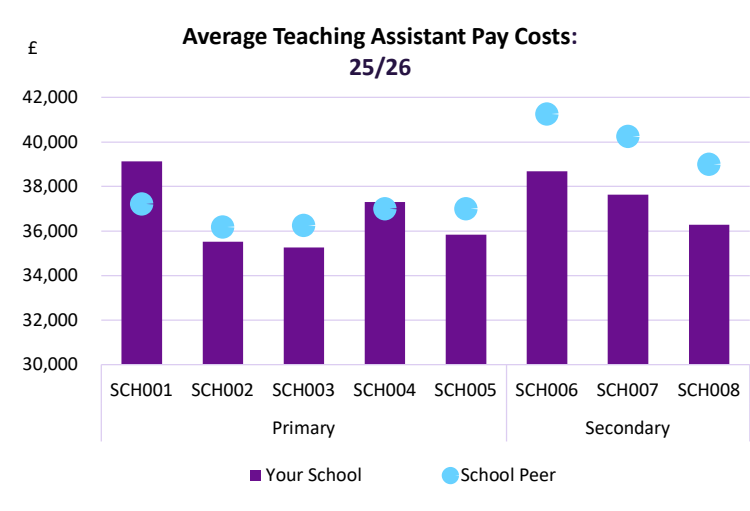
* Graph and detailed table excludes non-mainstream schools

Notes for Pupil:Teaching Assistant Ratio

8 of your 8 schools have Pupil:Teaching Assistant Ratio per pupil that are below 5% of their peer group. The school furthest away from their peer group is SCH006 (28 lower). Reviewing against your SEN income as a % revenue income displayed on page 19 may aide understanding.

Average Teaching Assistant Pay Costs

Average teaching assistant cost is calculated by dividing the sum of gross pay, employer's national insurance and employer pension contributions by FTE number of teaching assistants. This metric highlights the typical cost per staff member and can reflect variations in experience, seniority, or local pay scales.



School Peer Comparison Summary (All Schools)		
Below 5%	Within 5%	Above 5%
3	4	1

School Code	School Per Pupil £	Peer Per Pupil £	School Peer Comparison	
			£	%
SCH008	36,285	38,993	(2,708)	(7%)
SCH007	37,635	40,259	(2,624)	(7%)
SCH006	38,677	41,254	(2,577)	(6%)
SCH001	39,132	37,217	1,915	5%
SCH005	35,841	36,998	(1,156)	(3%)
SCH003	35,255	36,253	(998)	(3%)
SCH002	35,525	36,180	(655)	(2%)
SCH004	37,311	36,998	313	1%

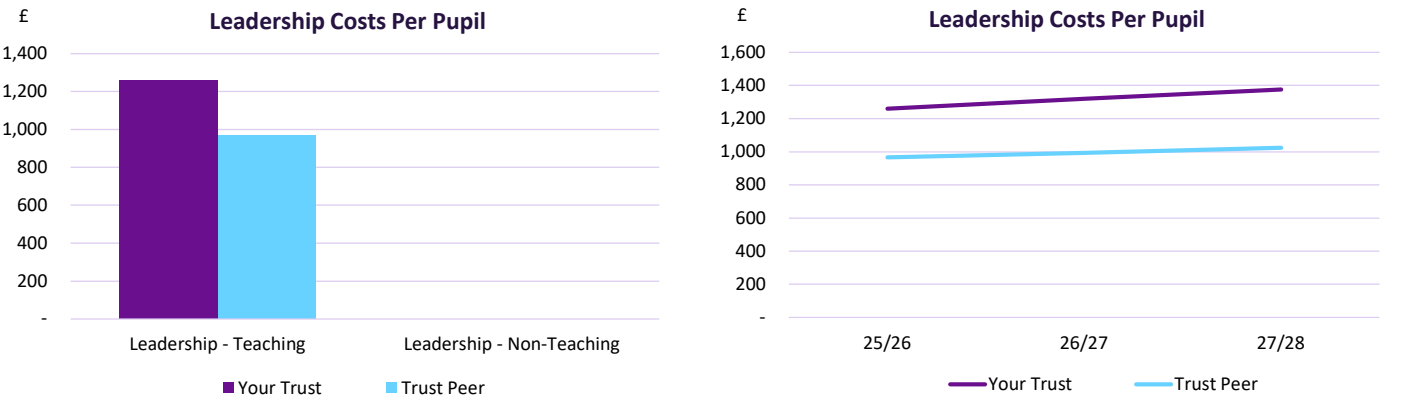
* Graph and detailed table excludes non-mainstream schools

Notes for Average Teaching Assistant Pay Costs

4 of your 8 schools have Average Teaching Assistant Pay Costs per pupil that are within 5% of their peer group. The school furthest away from their peer group is SCH008 (£2,708 lower).

Leadership Costs

Leadership staffing costs are often more scrutinised, with higher leadership costs needing justifying by their impact on school performance and student outcomes. Costs have been derived from the allocation of costs to the Level 2 Description mapping in the DfE CoA called 'Leadership Staff'.



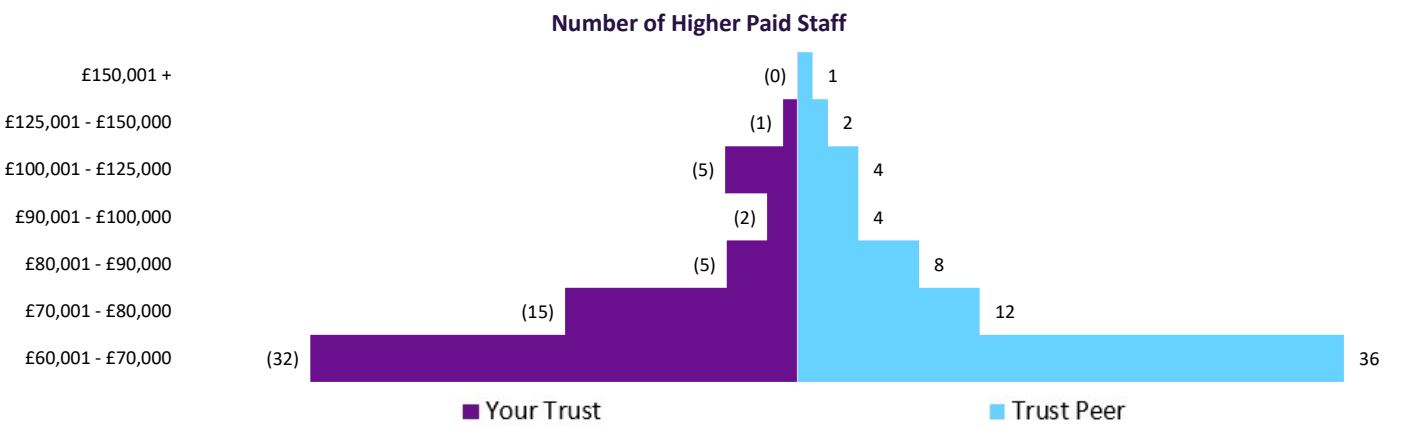
	Your Trust - Per Pupil			Peer Group - Per Pupil			Movement % (25/26-27/28)		Comparison to Peer Group		
	£	£	£	£	£	£	Trust	Peer	£	£	£
	25/26	26/27	27/28	25/26	26/27	27/28			25/26	26/27	27/28
Leadership - Teaching	1,260	1,320	1,375	967	993	1,025	↑	9%	↑	6%	293
Leadership - Non-Teaching	0	0	0	0	0	0	→	0%	→	0%	0
Total Leadership Costs	1,260	1,320	1,375	967	993	1,025	↑	9%	↑	6%	293

Notes for Leadership Costs

Leadership costs are higher by £293 per pupil compared to your trust's peer group in 25/26.

Higher Paid Staff

Using the staff information provided, we have allocated staff remuneration (gross pay) into the higher paid staff disclosure categories, consistent with those reported in the annual accounts. This enables comparison of your trust with it's peer group.

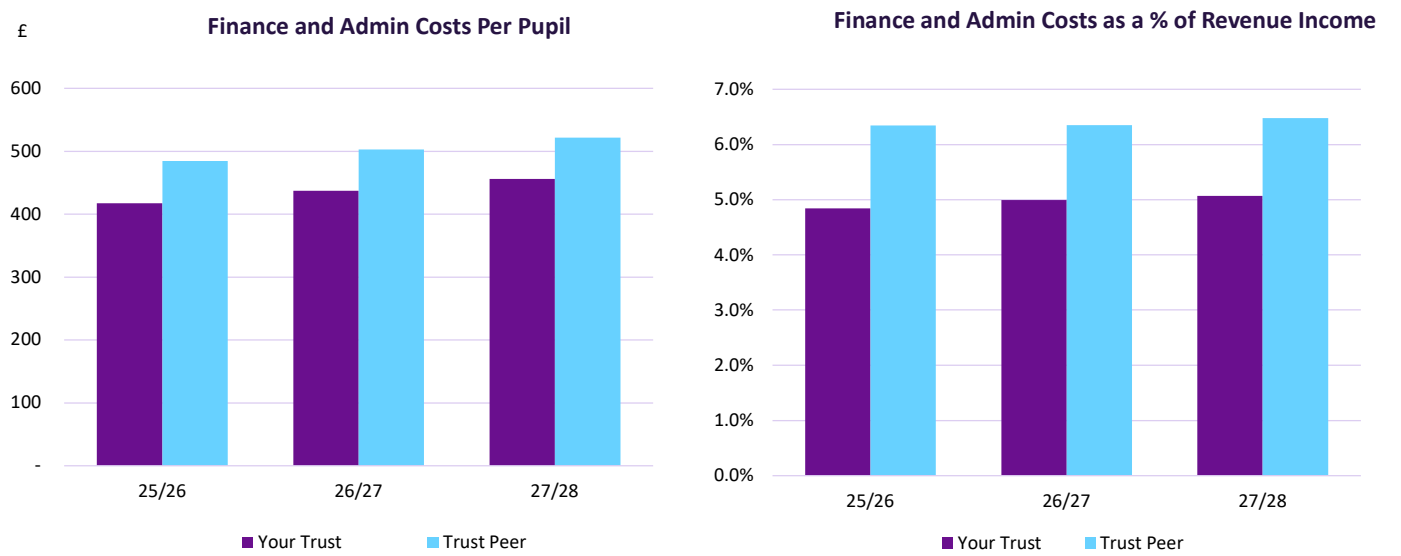


Notes for Higher Paid Staff

Your trust has less higher paid staff earning greater than £60,000 compared to the peer group (60 vs 67).

Finance and Admin Pay

Categorised under ‘Finance and Admin’ in the DfE Chart of Accounts (Level 2), these costs cover core support functions such as finance, HR, and administration. Monitoring them as a share of income helps trusts evaluate central efficiency and cost control. This metric shows finance and admin costs relative to revenue income. It helps assess how much of a trust’s resources are spent on central operations, supporting comparisons of efficiency across schools or trusts.



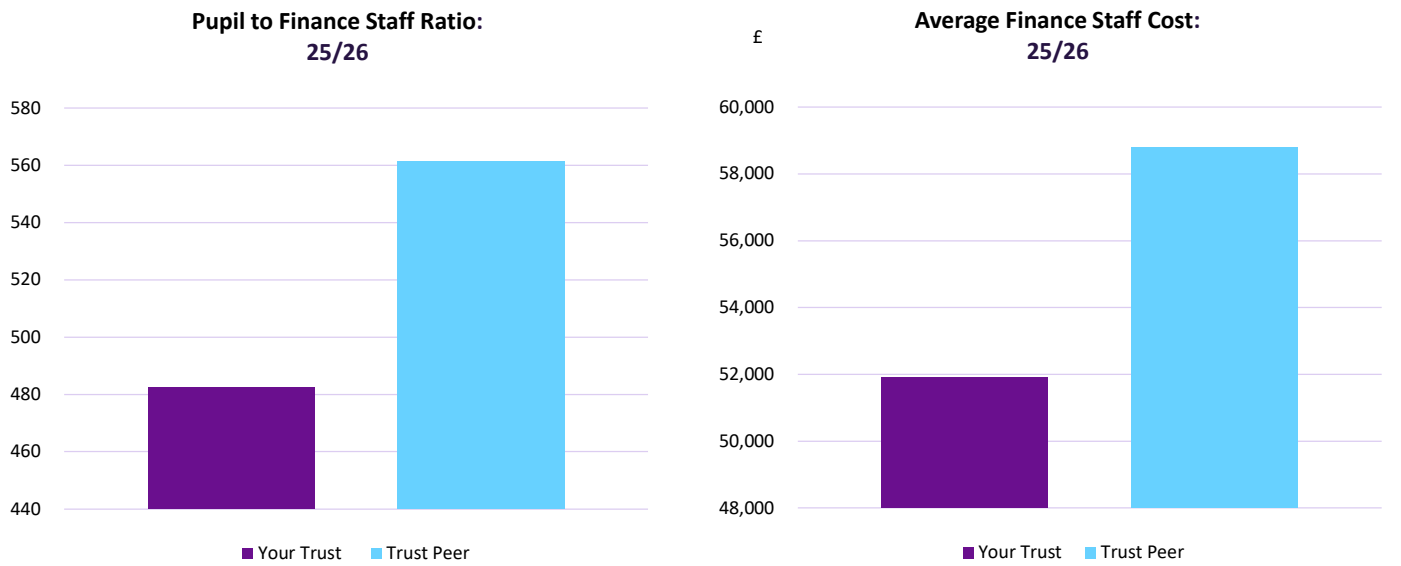
	Your Trust			Peer Group			Movement %		Comparison to Peer Group			
	25/26	26/27	27/28	25/26	26/27	27/28	Trust	Peer	25/26	26/27	27/28	27/28
Finance and Admin Costs Per Pupil	418	437	456	485	503	522	↑ 9%	↑ 8%	● (67)	● (66)	● (66)	
Finance and Admin Costs as a % of RI	5%	5%	5%	6%	6%	6%	→ 0%	→ 0%	● (1%)	● (1%)	● (1%)	

Notes for Finance and Admin Pay

Finance and admin costs as a % of revenue income in 2025/26 for your trust is 5%. This is lower than your peer group, where the average is 6%.

Finance Pay

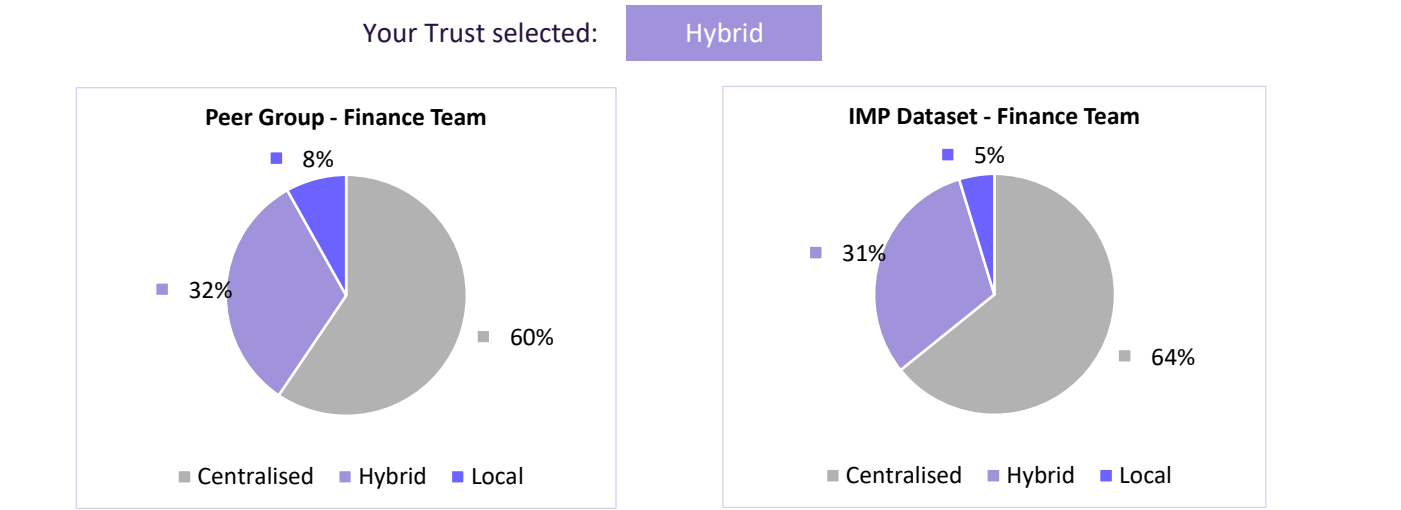
We're now focusing solely on finance costs, rather than combining finance and administrative pay. As part of the information requests to produce this report, we asked you to indicate which staff across the trust spend the majority of their time doing finance related work, so we can enable more meaningful comparisons.



Notes for Finance Pay

Your pupil to finance ratio is lower than your peer, indicating that you have more finance staff per pupil. Furthermore, your average finance staff cost is lower than your peer.

We also asked trusts to indicate the extent to which the finance function is centralised, categorising responses as ‘Centralised’, ‘Hybrid’, or ‘Local’. There is often ongoing discussion across the sector about the most effective operating model.



Notes for Finance Team Centralisation

Your finance functions operating model is not in line with the majority of your peer group. With regards to the IMP dataset, you are not in line with the majority of other trusts.

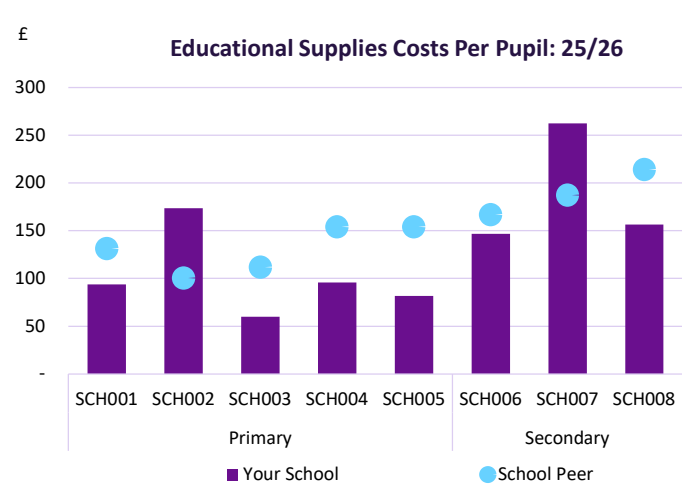


IMP Software

Non-Pay **Analysis**

Educational Supplies Costs

Categorised under ‘Educational Supplies’ in the DfE Chart of Accounts (Level 2), this includes resources directly used in teaching and learning. As one of the larger non-staff cost areas, it reflects a trust’s investment in curriculum delivery and pupil experience.



School Peer Comparison Summary (All Schools)				
Below 5%		Within 5%		Above 5%
6		0		2

School Code	School Per Pupil £	Peer Per Pupil £	School Peer Comparison	
SCH007	262	187	75	40%
SCH002	174	100	73	73%
SCH005	82	154	(72)	(47%)
SCH004	96	154	(58)	(38%)
SCH008	157	214	(58)	(27%)
SCH003	60	112	(52)	(46%)
SCH001	94	131	(37)	(29%)
SCH006	147	167	(20)	(12%)

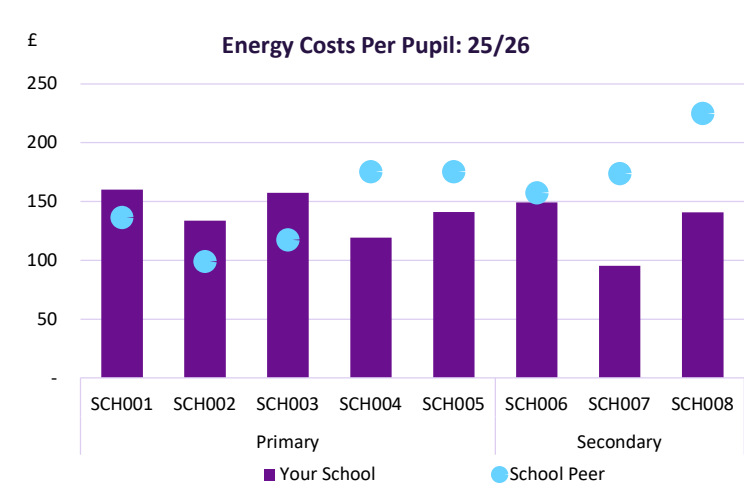
* Graph and detailed table excludes non-mainstream schools

Notes for Educational Supplies Costs

6 of your 8 schools have Educational Supplies Costs per pupil that are below 5% of their peer group. The school furthest away from their peer group is SCH007 (£75 higher).

Energy Costs

Energy has become a notable cost pressure, with significant differences between fixed-rate and variable-price contracts. Getting this area right can have a meaningful financial impact, though costs often vary depending on factors such as school condition, size, and building age.



School Peer Comparison Summary (All Schools)				
Below 5%		Within 5%		Above 5%
5		0		3

School Code	School Per Pupil £	Peer Per Pupil £	School Peer Comparison	
SCH008	141	225	(84)	(37%)
SCH007	95	174	(78)	(45%)
SCH004	119	175	(56)	(32%)
SCH003	158	117	40	34%
SCH002	134	99	35	35%
SCH005	141	175	(34)	(20%)
SCH001	160	136	24	17%
SCH006	149	157	(8)	(5%)

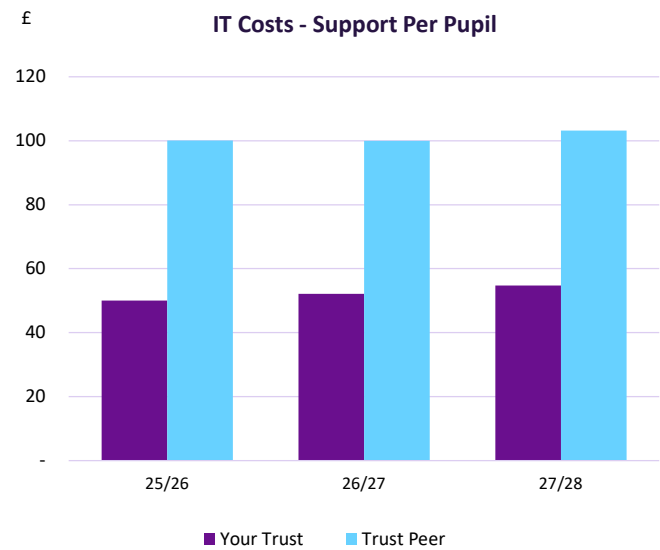
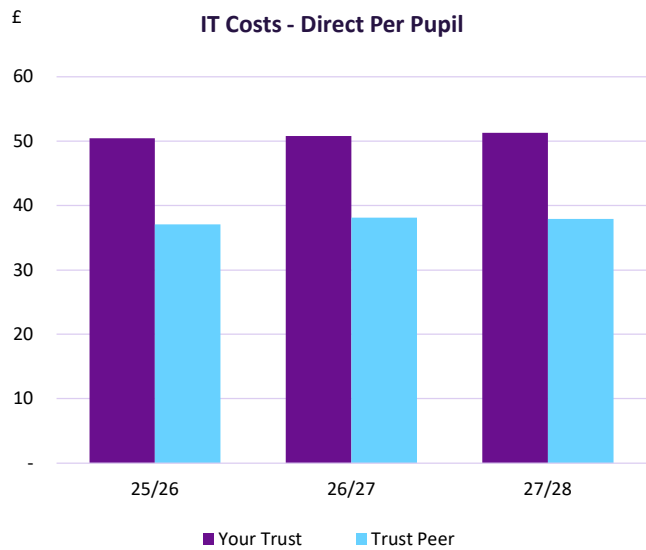
* Graph and detailed table excludes non-mainstream schools

Notes for Energy Costs

5 of your 8 schools have Energy Costs per pupil that are below 5% of their peer group. The school furthest away from their peer group is SCH008 (£84 lower).

IT Costs

Based on the Level 2 category ‘Technology Costs’, IT spend is split in the Accounts Return Table as either ‘Charitable Activities – Direct Costs’ or ‘Charitable Activities – Support Costs’. Identifying IT expenditure can highlight potential efficiency opportunities, but low spend may also indicate under-investment that could affect future capability and digital resilience.



	Your Trust - Per Pupil			Peer Group - Per Pupil			Movement % (25/26-27/28)		Comparison to Peer Group		
	25/26	26/27	27/28	25/26	26/27	27/28	Trust	Peer	25/26	26/27	27/28
IT Expenditure - Direct	50	51	51	37	38	38	↑ 2%	↑ 3%	13	13	13
IT Expenditure - Support	50	52	55	100	100	103	↑ 10%	↑ 3%	(50)	(48)	(48)

Notes for IT Costs

IT expenditure - direct costs are higher by £13 per pupil compared to your trust's peer group. IT expenditure - support costs are lower by £50 per pupil compared to your trust's peer group.



IMP Software

Supporting Notes

Acknowledgements

We'd like to thank every trust who contributed to this year's dataset. Your commitment to accuracy has been critical to producing these reports and toolkits, built on the foundation of high-quality, consistent data, and we hope we have done justice to your hard work by providing useful and insightful resources in return.

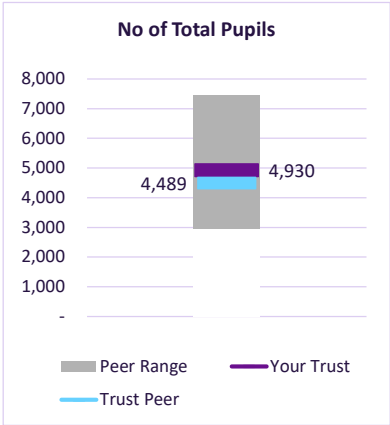
A special thanks to **UHY Birmingham** for their expertise and guidance in ensuring our analysis is both robust and relevant.

Their guidance and technical analysis have been instrumental in helping us deliver a benchmarking report and toolkit that we hope will provide significant value to you.



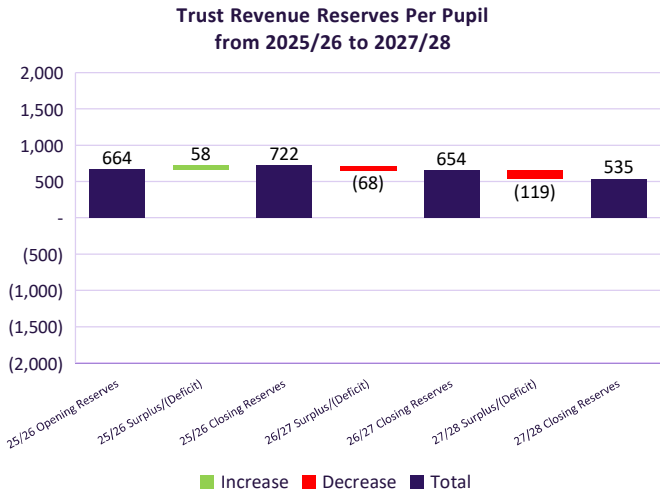
<https://www.uhy-uk.com/sectors/academy-schools>

Graph Explanations



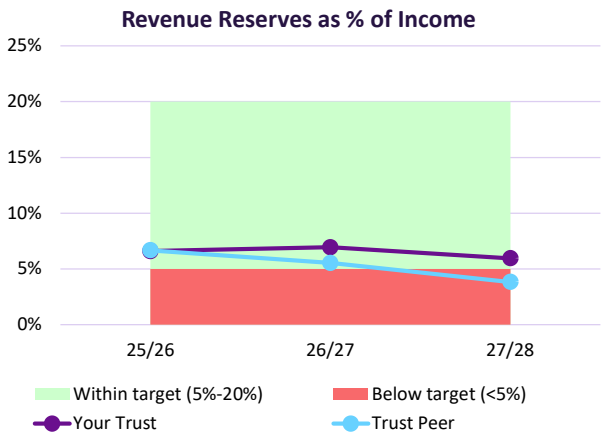
These graphs illustrate the pupil composition across trusts within your peer group for the 2025/26 academic year.

They show the number of pupils in each category for both your trust and the peer group average. The grey band represents the full range across the peer group, providing context for how your trust compares to others.



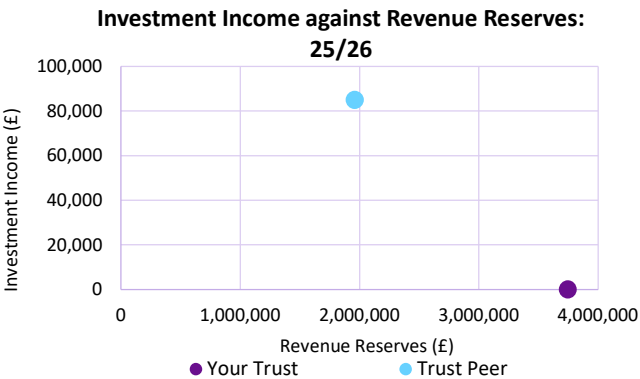
This graph displays the movement in revenue reserves for your trust over the next 3 years. The purple bars represent the total opening and closing revenue reserves at the start/end of each year.

The green bars represent the total surplus in revenue reserves in year. The red bars represent the total deficit in revenue reserves in year.



The lines show the closing revenue reserves as a % of revenue income over the next 3 years for your trust and peer group.

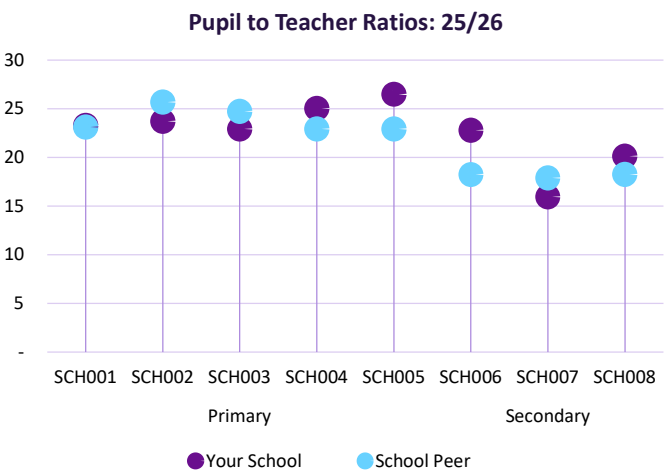
The red area displays where this is below the potentially vulnerable threshold of (<5%). The green area displays where this falls within the DfE's expected range of (5% - 20%). Above 20% could be classed as holding excess revenue reserves.



This scatter chart plots investment income against revenue reserves for each academy within the trust.

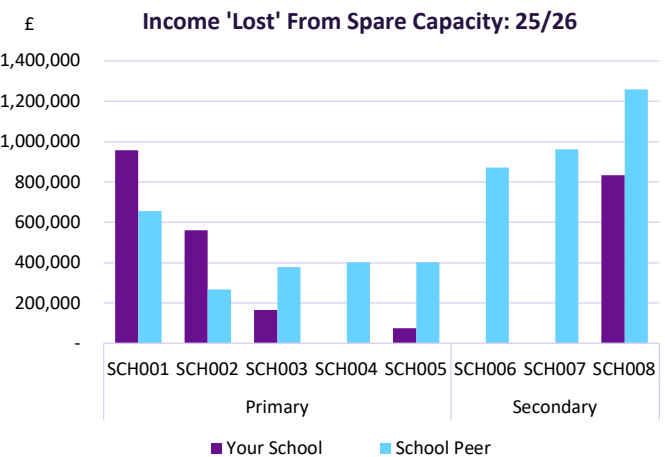
If a trust holds similar levels of revenue reserves to its peer group, but earns significantly different amounts of investment income, this may highlight differences in investment strategy, interest rates, or bank account structures.

Graph Explanations (continued)



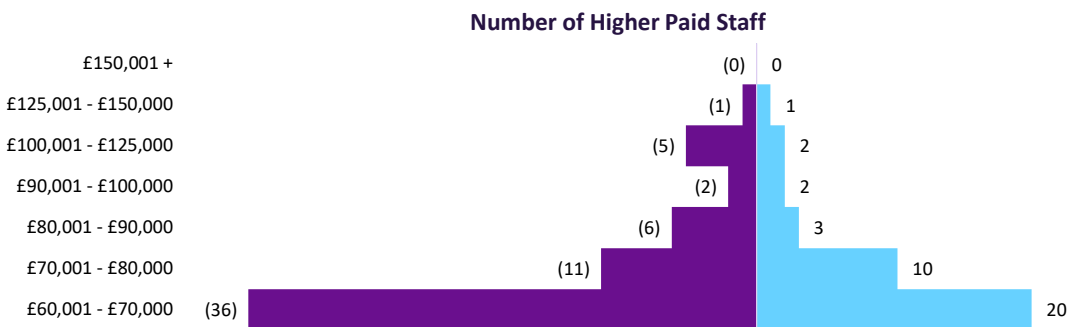
This graph displays the pupil-to-teacher ratios for key schools within your trust and compares them to their respective peer group averages. Where the circular dots overlap shows when the school shown is equal to the peer average.

It provides a visual benchmark to identify where individual schools may be operating with higher or lower staffing levels relative to their peer. This can help highlight potential opportunities for efficiency improvements or areas where additional staffing may be justified to meet pupil needs.



This bar chart illustrates the estimated income lost due to spare capacity within key schools across the trust. Each bar represents a school, with the height showing the approximate value of funding not received as a result of unfilled pupil places, for each school and it's peer.

This chart helps to visualise the financial impact of under-enrolment, highlighting where spare capacity is having the greatest effect on income. It helps identify schools where pupil recruitment may need to be strengthened, or where long-term plans for staffing and site usage may need to be reviewed.



The above chart presents a comparison of the number of staff earning over £60,000 within your trust and across your peer group, broken down by salary bands. Each horizontal bar represents a pay range, with purple bars showing your trust's figures and blue bars representing the peer group. This visual comparison enables a clear understanding of how your trust's pay distribution for higher-paid staff aligns with similar organisations.

Reviewing the number of higher-paid staff is an important part of financial oversight and workforce planning. It helps assess whether leadership and senior staffing levels are proportionate to the size and complexity of the trust.



IMP Software

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Important Notes:

- The outputs of this report are dependent on the accuracy and completeness of the data provided. No assurance is given as to the accuracy, reliability, or completeness of any information contained within this report.
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