



Budgeted Expenditure on Special Educational Needs (SEN) Provision: 2021-22

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SFR 220/2021

- Total expenditure on SEN provision in schools by local authorities is budgeted to be £457 million, an increase of £24.5 million or 5.7% compared with the previous year.
- 27% of the total budgeted SEN expenditure is delegated to special schools. Notional allocations within nursery, primary, middle and secondary schools account for a further 44% of the total. The remaining 29% is non-delegated money held centrally by local authorities.
- Denbighshire and Wrexham delegate the largest proportion of their SEN budget to their schools at 84%, whilst Caerphilly delegates the smallest proportion at 52%.
- Total SEN expenditure per pupil for Wales is budgeted to be £1,002. This consists of £709 delegated expenditure per pupil and £293 non-delegated expenditure per pupil.
- Merthyr Tydfil has the largest SEN budget per pupil at £1,275, whilst Monmouthshire has the smallest SEN budget per pupil at £743.

About this release

This statistical release analyses the budgeted expenditure data supplied by Welsh Local Authorities in respect of Special Educational Needs (SEN) provision for the financial year prior to March 2022.

Most budgets and forecasts were set excluding any extra Covid-19 grants from central government.

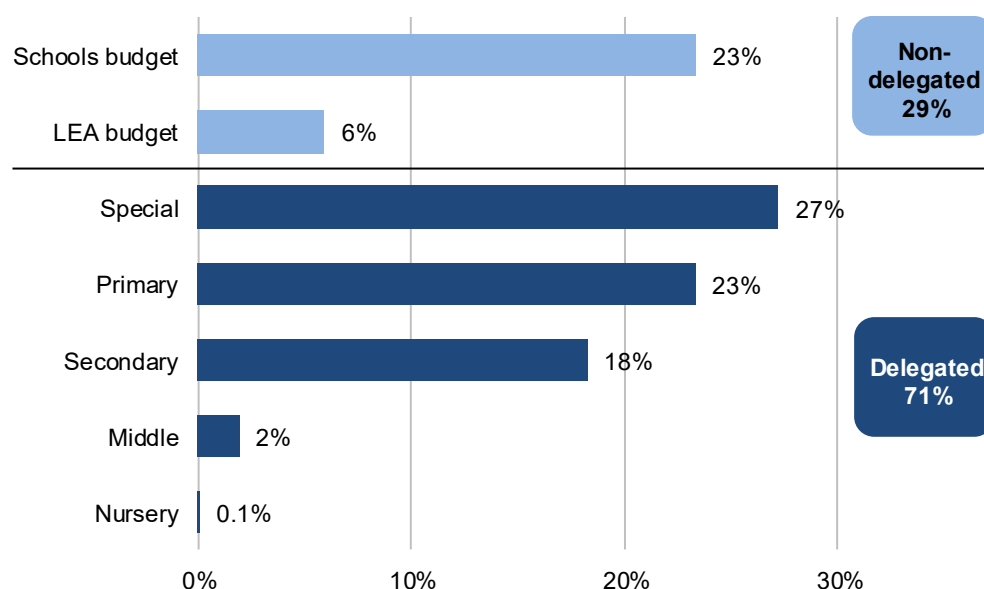
It is likely that there will be more differences between budget and outturn figures than in a typical year.

Details of individual school budgets can be found on the [StatsWales](https://stats.wales.gov.uk/) website.

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Chart 1: Proportion of SEN provision, 2021-22



Additional information is available from the [StatsWales website](https://stats.wales.gov.uk/).

Table 1 shows that budgeted expenditure on SEN provision increased by 5.7% compared to the previous year. Denbighshire has the largest percentage increase at 16.9% due to extra funding for SEN pressures.

Table 1: Budgeted expenditure on Special Educational Needs (SEN) provision (a)

Authority	£ thousand			Percentage
	2020-21	2021-22	Change	change
Isle of Anglesey	9,464	9,829	365	3.9
Gwynedd	16,285	16,791	506	3.1
Conwy	14,764	15,625	861	5.8
Denbighshire	13,180	15,410	2,231	16.9
Flintshire	22,997	24,395	1,399	6.1
Wrexham	16,249	17,442	1,194	7.3
Powys	14,366	14,696	330	2.3
Ceredigion	9,226	9,699	473	5.1
Pembrokeshire	17,206	17,691	485	2.8
Carmarthenshire	23,151	24,029	879	3.8
Swansea	40,132	42,446	2,314	5.8
Neath Port Talbot	19,912	21,307	1,395	7.0
Bridgend	22,184	24,273	2,090	9.4
Vale of Glamorgan	20,699	23,072	2,374	11.5
Cardiff	56,973	58,152	1,179	2.1
Rhondda Cynon Taf	28,309	30,074	1,765	6.2
Merthyr Tydfil	10,809	11,399	590	5.5
Caerphilly	24,236	24,981	745	3.1
Blaenau Gwent	10,626	11,119	493	4.6
Torfaen	11,188	12,273	1,085	9.7
Monmouthshire	8,650	8,336	-315	-3.6
Newport	22,102	24,170	2,067	9.4
Wales	432,706	457,210	24,504	5.7

(a) Includes notional allocations to nursery, primary, middle and secondary schools in respect of amounts provided for SEN as part of the individual LEA formula for distributing funds to schools. As it is for each school to determine how much of its delegated budget to spend on SEN, the actual spend within nursery, primary, middle and secondary schools can vary from these notional allocations. Includes expenditure financed by specific and special government grants.

Chart 2: Budgeted expenditure on SEN provision over time

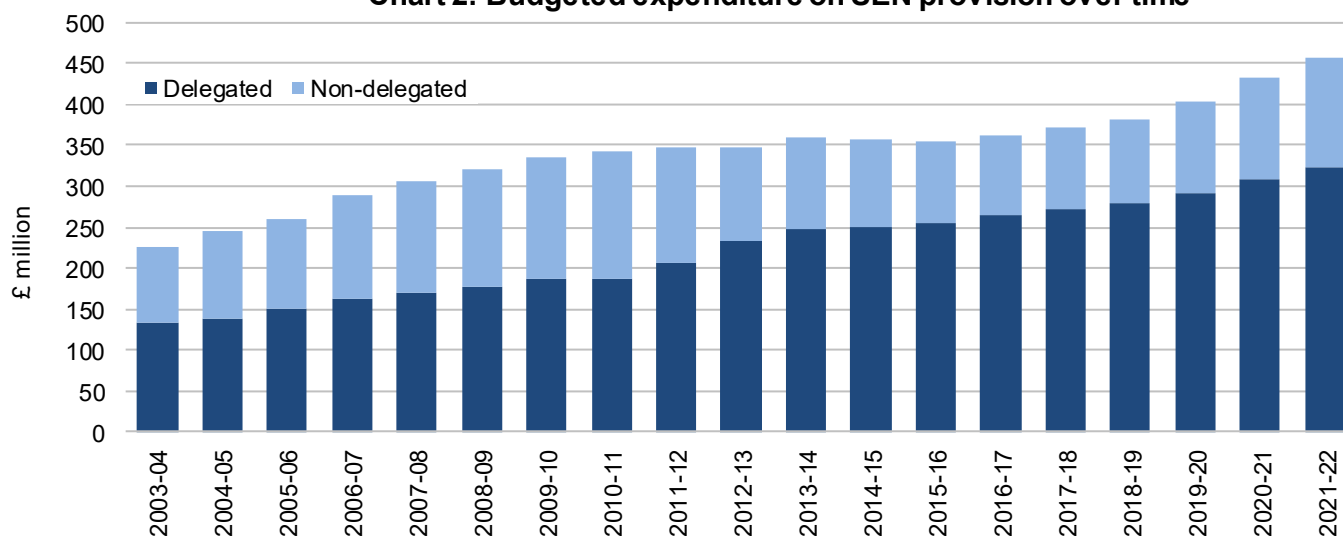


Table 2 shows how SEN provision is split between delegated and non-delegated expenditure. Denbighshire has the highest delegated expenditure as a percentage of the total at 84% whilst Caerphilly has the lowest at 52%.

Table 2: Budgeted expenditure on Special Educational Needs (SEN) provision, 2021-22

£ thousand

Authority	Delegated SEN expenditure					Non-delegated SEN expenditure					Delegated as a percentage of total	
	Notional allocation to: (a)					Total delegated expenditure	Schools budget	Inter-authority recoupment	LEA budget	Total non-delegated		Total SEN
	Nursery	Primary	Middle	Secondary	Special							
Isle of Anglesey	0	2,401	0	2,128	2,215	6,744	2,695	258	132	3,085	9,829	69%
Gwynedd	0	4,000	524	3,013	4,464	12,001	2,754	372	1,664	4,790	16,791	71%
Conwy	0	3,598	0	2,870	5,297	11,765	3,109	327	423	3,860	15,625	75%
Denbighshire	0	3,935	542	2,636	5,874	12,987	2,468	-532	487	2,423	15,410	84%
Flintshire	0	4,646	0	5,153	4,470	14,269	7,006	2,307	813	10,126	24,395	58%
Wrexham	2	5,810	0	3,868	5,013	14,693	2,995	-417	171	2,749	17,442	84%
Powys	0	2,526	190	636	6,344	9,695	4,188	-216	1,029	5,001	14,696	66%
Ceredigion (b)	0	2,858	1,588	2,453	.	6,898	2,819	-330	311	2,800	9,699	71%
Pembrokeshire	0	5,238	378	3,826	3,644	13,087	1,746	1,906	952	4,604	17,691	74%
Carmarthenshire	17	7,086	0	6,790	4,155	18,048	3,469	-276	2,788	5,981	24,029	75%
Swansea	0	12,264	0	9,130	5,488	26,883	12,599	976	1,989	15,563	42,446	63%
Neath Port Talbot	0	4,850	2,100	1,005	6,652	14,607	63	1,318	5,320	6,700	21,307	69%
Bridgend	0	3,866	0	4,505	10,480	18,851	4,204	-45	1,263	5,422	24,273	78%
Vale of Glamorgan	18	3,274	181	2,072	10,938	16,483	5,681	-796	1,705	6,590	23,072	71%
Cardiff	125	15,285	0	16,298	16,041	47,749	6,113	3,692	599	10,403	58,152	82%
Rhondda Cynon Taf	0	3,662	1,292	2,960	11,443	19,356	5,961	1,976	2,781	10,718	30,074	64%
Merthyr Tydfil	0	2,167	0	809	3,512	6,488	3,843	467	601	4,911	11,399	57%
Caerphilly	0	4,101	254	3,267	5,434	13,056	7,924	2,066	1,935	11,925	24,981	52%
Blaenau Gwent	0	2,337	1,642	408	4,222	8,609	2,352	-296	454	2,510	11,119	77%
Torfaen	0	2,834	0	3,112	3,210	9,157	1,050	1,389	677	3,116	12,273	75%
Monmouthshire (b)	0	3,065	0	2,215	.	5,280	2,015	436	605	3,056	8,336	63%
Newport	91	6,758	0	4,251	5,594	16,694	4,886	2,218	372	7,475	24,170	69%
Wales	253	106,562	8,690	83,407	124,490	323,402	89,940	16,798	27,070	133,808	457,210	71%

(a) Includes notional allocations to schools in respect of amounts provided for SEN as part of the individual LA formula for distributing funds to schools. As it is for each school to determine how much of its delegated budget to spend on SEN, the actual spend can vary from these notional allocations.

(b) All expenditure delegated to special schools is assumed to be SEN. There are no special schools within Ceredigion or Monmouthshire, although the authorities have classes within mainstream education which cater for pupils with special educational needs.

Table 3 shows that Merthyr Tydfil spends the most per pupil on SEN provision at £1,275 and Monmouthshire spends the least at £743. Total delegated expenditure per pupil for Wales is £709, an increase of £30 over the previous year. Non-delegated expenditure per pupil is £293, an increase of £21 over the previous year.

Table 3: Per pupil budgeted expenditure on Special Educational Needs (SEN) provision, 2021-22 (a)

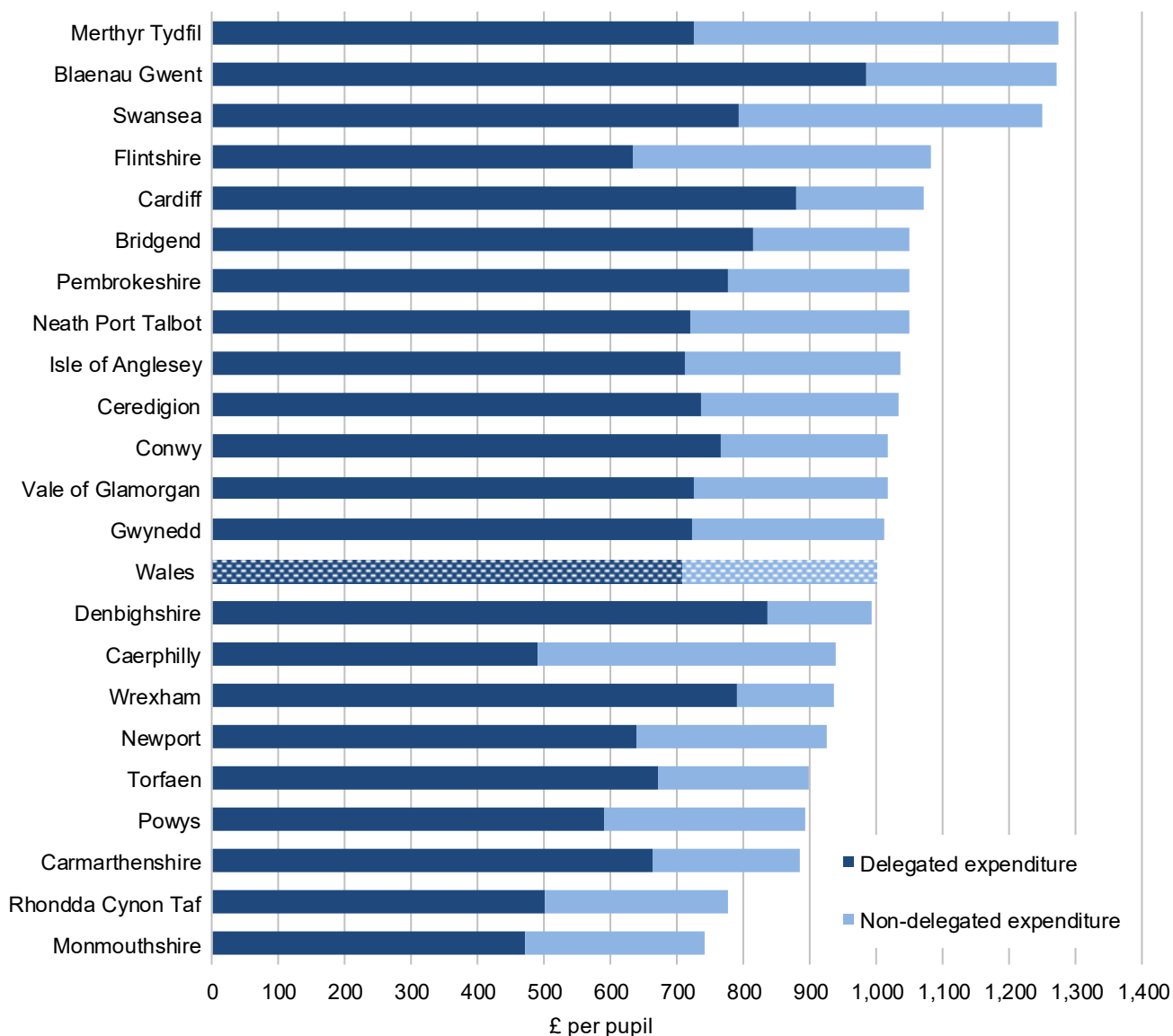
£ per pupil

Authority	Delegated SEN expenditure						Non-delegated SEN expenditure					Percentage point difference on Wales average	
	Notional allocation to:				Special schools		Total delegated expenditure	Schools budget	Inter-authority recoupment	LEA budget	Total non-delegated		
	Nursery	Primary	Middle	Secondary	Number of places	Budget (£ per place)							
Isle of Anglesey	0	442	0	542	114	19,430	712	284	27	14	326	1,038	4
Gwynedd	0	468	482	448	218	20,496	724	166	22	100	289	1,013	1
Conwy	0	425	0	433	251	21,117	767	203	21	28	252	1,018	2
Denbighshire	0	511	437	418	276	21,322	837	159	-34	31	156	993	-1
Flintshire	0	365	0	539	224	19,956	634	311	102	36	450	1,083	8
Wrexham	110	499	0	579	272	18,429	790	161	-22	9	148	937	-7
Powys	0	299	148	99	276	22,985	590	255	-13	63	304	894	-11
Ceredigion	0	667	719	853			736	301	-35	33	299	1,035	3
Pembrokeshire	0	558	319	625	159	22,991	776	104	113	56	273	1,050	5
Carmarthenshire	164	462	0	586	140	29,680	665	128	-10	103	220	885	-12
Swansea	0	631	0	639	215	25,556	792	371	29	59	459	1,251	25
Neath Port Talbot	0	445	485	210	291	22,854	719	3	65	262	330	1,049	5
Bridgend	0	297	0	466	399	26,266	816	182	-2	55	235	1,050	5
Vale of Glamorgan	237	268	134	238	328	33,347	727	250	-35	75	290	1,017	1
Cardiff	591	493	0	729	686	23,391	880	113	68	11	192	1,071	7
Rhondda Cynon Taf	0	184	235	233	575	19,901	501	154	51	72	277	778	-22
Merthyr Tydfil	0	382	0	261	171	20,540	726	430	52	67	549	1,275	27
Caerphilly	0	269	294	318	181	30,022	491	298	78	73	449	940	-6
Blaenau Gwent	0	529	584	304	168	25,131	985	269	-34	52	287	1,272	27
Torfaen	0	359	0	553	115	27,916	671	77	102	50	228	899	-10
Monmouthshire	0	478	0	460			470	180	39	54	272	743	-26
Newport	1,490	457	0	384	229	24,460	639	187	85	14	286	925	-8
Wales	535	421	398	475	5,286	23,551	709	197	37	59	293	1,002	0
Lowest	0	184	0	99		18,429	470	3	-35	9	148	743	-26
Highest	1,490	667	719	853		33,347	985	430	113	262	549	1,275	27

(a) The £ per pupil figures have been calculated using the number of pupils in each school sector, as opposed to those pupils with a statement of SEN.

Chart 3 shows the budgeted expenditure per pupil on SEN. Merthyr Tydfil has the largest SEN expenditure per pupil whilst Monmouthshire has the lowest.

Chart 3: Expenditure per pupil on SEN provision, 2021-22 (a)



(a) The £ per pupil figures have been calculated using the number of pupils in each school sector, as opposed to those pupils with a statement of SEN.

Glossary

The term Special Educational Needs (SEN) refers to children who have learning difficulties or disabilities that make it harder for them to learn or access education than most children of the same age.

Data sources

The main sources of information about Budgeted Expenditure on Special Educational Needs Provision are the Revenue Account (RA) and Section 52 (S52) returns from county councils.

Background

There are several issues that should be considered when using these data:

- For SEN provision, it is particularly important to be aware that there is variation in the criteria local authorities use to identify pupils with SEN. There are also differences in how local authorities provide educational services to these pupils. Some services can be funded through delegated budgets within nursery, primary, middle and secondary schools, or through delegated budgets within special schools that are recognised by the LA as being reserved for children with SEN. Other services may be supported by funds retained centrally by the LAs.
- Allocations to nursery, primary, middle and secondary schools of funds for SEN forms part of the formula for distributing funds to schools for each LA. These are however notional and it is for each school to determine how much of its delegated budget to spend on SEN. Therefore, the actual spend by nursery, primary, middle and secondary schools on SEN may vary from these notional allocations.
- In presenting a 'per pupil' comparison, the number of pupils in all schools have been used as opposed to those pupils with a statement of SEN. This is due to the fact that much SEN provision relates to pupils without a statement, particularly provision in non-special schools. The use of all pupils gives a fairer comparison of the relative differences between LAs, fully reflecting the different approaches taken by them in providing SEN services. By using all pupils, however, the data would suggest a lower SEN expenditure level per pupil than is actually the case.
- The 'schools budget', as set out in schedule 2 of the 2003 Regulations, covers expenditure directly aimed at supporting schools and comprises expenditure on services for which the LA retains funding centrally. These services include special educational needs (SEN), provision of replacement/support staff and expenditure to support grants. The school budgets shown in tables 1 and 2 cover only special educational needs (SEN).
- Delegated expenditure derives from funding that is allocated directly to the schools by each local authority. Non-delegated expenditure derives from funding held centrally by the local authority and spent on behalf of the schools.
- The 'LEA budget', as set out in schedule 1 of the 2003 Regulations, covers central LA functions involved in special educational needs, school improvement, access to education, youth service, adult and continuing education. The LEA budgets shown in tables 1 and 2 cover only special educational needs and exclude home to school transport costs.

Key quality information

Official Statistics are produced to high professional standards set out in the Code of Practice for Statistics. They undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political reference.

This section provides a summary of information on this output against six dimensions of quality: Relevance, Accuracy, Timeliness and Punctuality, Accessibility and Clarity, Coherence, and Comparability.

Relevance

The statistics are important and have a number of uses, for example: advice to Ministers; local government finance revenue settlement calculations; unitary authority comparisons and benchmarking; expenditure in Wales compared to other countries; informing the debate in the Senedd Cymru/Welsh Parliament and beyond; assisting in research in public expenditure issues; economic analysis.

Accuracy

The main sources of information about Budgeted Expenditure on Special Educational Needs Provision are the Revenue Account (RA) and Section 52 (S52) returns from county councils. The returns relate to the financial year.

We collect 100% of returns from all twenty-two county councils. The collection is a 100% survey and as such no estimation of the figures is calculated, and hence there is no sampling error.

In tables where figures have been rounded to the nearest final digit there may be an apparent discrepancy between the sum of the constituent items and the total as shown.

Once we receive the data, it goes through further validation and verification checks, for example:

- spend per head by local authority;
- arithmetic consistency checks;
- cross checks with other relevant data collections;
- thorough tolerance checks;
- outturn comparison with budgets;
- cross checks with data from other government departments;
- verification that data outside of tolerances are correct.

The data that is collected adhere to recognised professional standards. Specifically, the finance data is required under legislation and also must adhere to CIPFA accounting procedures. However, further guidelines are also available on the interpretation of these standards to ensure consistency.

Timeliness and punctuality

The data collection is carried out in April and May. The data is normally published in June, this allows time to collect, collate and validate the data.

All outputs adhere to the Code of Practice by pre-announcing the data of publication through the [upcoming calendar](#) web pages.

Accessibility and clarity

The Welsh local government finance statistics are published in an accessible, orderly, pre-announced manner on the Welsh Government website at 9:30am on the day of publication. All releases are available to download for free.

More detailed data are also available at the same time on the StatsWales website and this can be manipulated online or downloaded into spreadsheets for use offline.

We aim to use Plain English in our outputs and all outputs adhere to the Welsh Government accessibility policy. Furthermore, all our headlines are published in Welsh and English.

We regularly peer review our outputs.

Comparability and coherence

Adhering to the professional code (CIPFA's SeRCOP) has meant that changes over time have been minimal. Where there have been time series which are not comparable from the start of the time series to the end this will be shown clearly in the outputs. Where advance warning is known of future changes these will be pre-announced in accordance with Welsh Government arrangements.

The existence of a professional code and our adherence to it provides assurance that the data are consistent across domains, such as local authorities.

Data on school budgets are also available for [England](#) and [Scotland](#).

Impact of Covid-19

The data collection period for this release ran from mid-February and had a deadline in April. Data was received up until July. Most authorities chose to budget excluding Covid-19 grants from central government due to the unpredictability of the expenditure for the year ahead.

It is likely that there will be more differences between budget and outturn figures than in a typical year.

National Statistics status

The [United Kingdom Statistics Authority](#) has designated these statistics as National Statistics, in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the [Code of Practice for Statistics](#).

National Statistics status means that official statistics meet the highest standards of trustworthiness, quality and public value, and it is our responsibility to maintain compliance with these standards.

All official statistics should comply with all aspects of the Code of Practice for Statistics. They are awarded National Statistics status following an assessment by the UK Statistics Authority's regulatory arm. The Authority considers whether the statistics meet the highest standards of Code compliance, including the value they add to public decisions and debate. The designation of these statistics as National Statistics was confirmed in February 2011 following a full assessment against the Code of Practice.

Since the latest review by the Office for Statistics Regulation, we have continued to comply with the Code of Practice for Statistics, and have made the following improvements:

- Merged statistical releases to provide more coherence
- Made more data available on the StatsWales website.

It is Welsh Government's responsibility to maintain compliance with the standards expected of National Statistics. If we become concerned about whether these statistics are still meeting the appropriate standards, we will discuss any concerns with the Authority promptly. National Statistics status can be removed at any point when the highest standards are not maintained, and reinstated when standards are restored.

Well-being of Future Generations Act (WFG)

The Well-being of Future Generations Act 2015 is about improving the social, economic, environmental and cultural well-being of Wales. The Act puts in place seven well-being goals for Wales. These are for a more equal, prosperous, resilient, healthier and globally responsible Wales, with cohesive communities and a vibrant culture and thriving Welsh language. Under section (10)(1) of the Act, the Welsh Ministers must (a) publish indicators ("national indicators") that must be applied for the purpose of measuring progress towards the achievement of the Well-being goals, and (b) lay a copy of the national indicators before Senedd Cymru. The 46 national indicators were laid in March 2016.

Information on the indicators, along with narratives for each of the well-being goals and associated technical information is available in the [Well-being of Wales report](#).

Further information on the [Well-being of Future Generations \(Wales\) Act 2015](#).

The statistics included in this release could also provide supporting narrative to the national indicators and be used by public services boards in relation to their local well-being assessments and local well-being plans.

Further details

The document is available at:

<https://gov.wales/budgeted-expenditure-special-educational-needs-provision>

Further data is available on our StatsWales website:

<https://statswales.gov.wales/Catalogue/Local-Government/Finance/Revenue>

Open data

The data is also accessible directly via the StatsWales OData service. Links to data and metadata can be found below each view on the StatsWales website within the 'Open Data' tab.

Next update

June 2022 - Statistical first release and StatsWales update for 2022-23.

We want your feedback

We welcome any feedback on any aspect of these statistics which can be provided by email to stats.finance@gov.wales.

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