

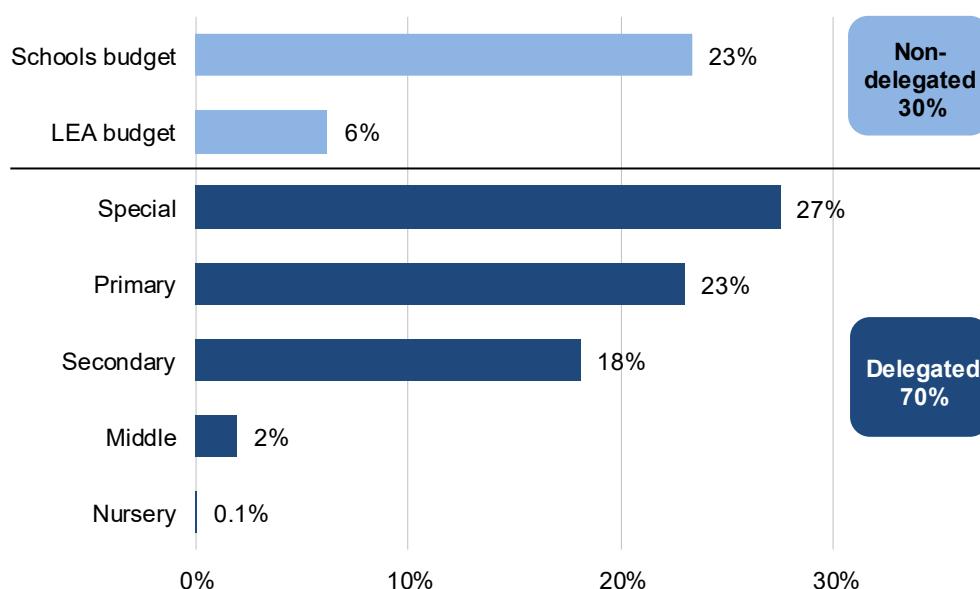


## Budgeted Expenditure on Special Educational Needs (SEN) Provision: 2022-23

30 June 2022  
SFR 156/2022

- Total expenditure on SEN provision in schools by local authorities is budgeted to be £494 million, an increase of £36.6 million or 8.0% 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 43% of the total. The remaining 30% is non-delegated money held centrally by local authorities.
- Wrexham and Denbighshire delegate the largest proportion of their SEN budget to their schools at 84%, whilst Caerphilly and Merthyr Tydfil delegate the smallest proportion at 53%.
- Total SEN expenditure per pupil for Wales is budgeted to be £1,080. This consists of £761 delegated expenditure per pupil and £319 non-delegated expenditure per pupil.
- Merthyr Tydfil has the largest SEN budget per pupil at £1,402, whilst Monmouthshire has the smallest SEN budget per pupil at £812.

**Chart 1: Proportion of SEN provision, 2022-23**



Additional information is available at: [statswales.gov.wales](https://statswales.gov.wales).

### 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 2023.

The term 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.

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

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Table 1 shows that budgeted expenditure on SEN provision increased by 8.0% compared to the previous year. Flintshire has the largest percentage increase at 15.2% partly due to a new method of calculating notional expenditure and £1.7m incorrectly omitted from the expenditure in the previous year.

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

Authority	£ thousand		Percentage	
	2021-22	2022-23	Change	change
Isle of Anglesey	9,829	10,093	264	2.7
Gwynedd	16,791	17,519	728	4.3
Conwy	15,625	17,548	1,923	12.3
Denbighshire	15,410	16,065	655	4.3
Flintshire	24,395	28,107	3,712	15.2
Wrexham	17,442	19,003	1,561	8.9
Powys	14,696	15,419	722	4.9
Ceredigion	9,699	9,976	278	2.9
Pembrokeshire	17,691	19,498	1,807	10.2
Carmarthenshire	24,029	27,115	3,085	12.8
Swansea	42,446	44,681	2,235	5.3
Neath Port Talbot	21,307	21,969	661	3.1
Bridgend	24,273	26,052	1,779	7.3
Vale of Glamorgan	23,072	25,669	2,596	11.3
Cardiff	58,152	62,965	4,814	8.3
Rhondda Cynon Taf	30,074	31,740	1,666	5.5
Merthyr Tydfil	11,399	12,694	1,295	11.4
Caerphilly	24,981	27,323	2,342	9.4
Blaenau Gwent	11,119	12,098	979	8.8
Torfaen	12,273	12,652	378	3.1
Monmouthshire	8,336	9,103	768	9.2
Newport	24,170	26,510	2,341	9.7
<b>Wales</b>	<b>457,210</b>	<b>493,797</b>	<b>36,587</b>	<b>8.0</b>

(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**

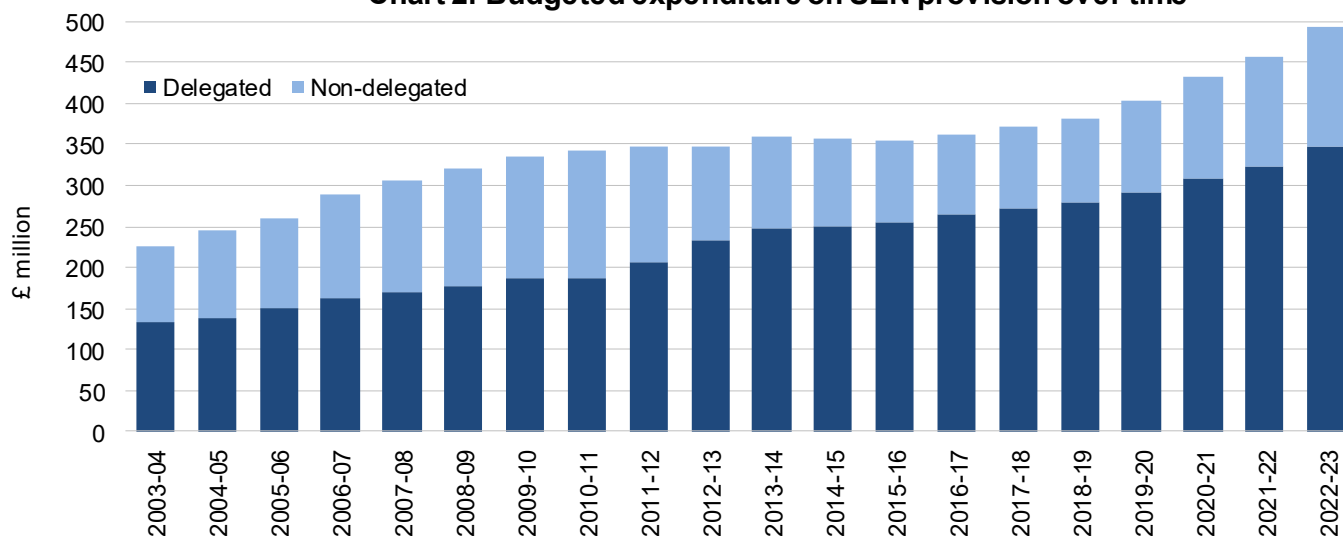


Table 2 shows how SEN provision is split between delegated and non-delegated expenditure. Wrexham and Denbighshire have the highest delegated expenditure as a percentage of the total at 84% whilst Caerphilly and Merthyr Tydfil have the lowest at 53%.

**Table 2: Budgeted expenditure on Special Educational Needs (SEN) provision, 2022-23**

£ 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	2,498	0	2,136	2,519	7,153	2,604	163	173	2,940	10,093	71%
Gwynedd	0	4,041	489	3,091	4,575	12,196	3,168	385	1,770	5,323	17,519	70%
Conwy	0	2,847	0	3,437	6,018	12,302	3,979	370	897	5,246	17,548	70%
Denbighshire	0	3,966	641	2,722	6,156	13,485	3,080	-1,076	576	2,580	16,065	84%
Flintshire	0	6,322	0	4,938	4,657	15,917	8,779	2,552	859	12,190	28,107	57%
Wrexham	2	6,431	0	4,024	5,528	15,986	3,214	-410	213	3,017	19,003	84%
Powys	0	2,179	214	632	6,543	9,568	4,726	-375	1,500	5,850	15,419	62%
Ceredigion (b)	0	2,891	1,666	2,622		7,179	3,204	-743	336	2,797	9,976	72%
Pembrokeshire	0	5,235	739	3,635	4,300	13,910	2,020	2,599	969	5,588	19,498	71%
Carmarthenshire	19	9,222	0	7,434	3,510	20,186	4,257	-268	2,941	6,929	27,115	74%
Swansea	0	12,836	0	9,577	6,176	28,589	13,065	841	2,186	16,092	44,681	64%
Neath Port Talbot	0	4,996	2,175	951	6,699	14,822	61	1,230	5,856	7,147	21,969	67%
Bridgend	0	4,040	0	4,550	10,896	19,486	4,354	345	1,866	6,566	26,052	75%
Vale of Glamorgan	15	3,522	206	2,507	13,431	19,681	4,802	-796	1,982	5,988	25,669	77%
Cardiff	151	15,799	0	18,304	17,724	51,978	6,709	3,692	587	10,987	62,965	83%
Rhondda Cynon Taf	0	3,752	1,352	3,055	12,574	20,733	6,333	1,977	2,697	11,007	31,740	65%
Merthyr Tydfil	0	2,193	0	849	3,730	6,772	4,565	717	640	5,922	12,694	53%
Caerphilly	0	4,632	339	3,615	5,966	14,552	8,457	2,148	2,166	12,771	27,323	53%
Blaenau Gwent	0	2,494	1,764	458	4,551	9,267	2,474	-302	659	2,831	12,098	77%
Torfaen	0	3,106	0	3,080	3,376	9,562	1,070	1,439	581	3,090	12,652	76%
Monmouthshire (b)	0	3,179	0	2,388		5,566	2,116	632	789	3,537	9,103	61%
Newport	82	7,216	0	5,264	6,555	19,116	5,182	1,828	384	7,394	26,510	72%
<b>Wales</b>	<b>269</b>	<b>113,398</b>	<b>9,585</b>	<b>89,270</b>	<b>135,485</b>	<b>348,006</b>	<b>98,219</b>	<b>16,946</b>	<b>30,626</b>	<b>145,791</b>	<b>493,797</b>	<b>70%</b>

(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 £1,402 and Monmouthshire spends the least at £812. Total delegated expenditure per pupil for Wales is £761, an increase of £52 over the previous year. Non-delegated expenditure per pupil is £319, an increase of £26 over the previous year.

**Table 3: Per pupil budgeted expenditure on Special Educational Needs (SEN) provision, 2022-23 (a)**

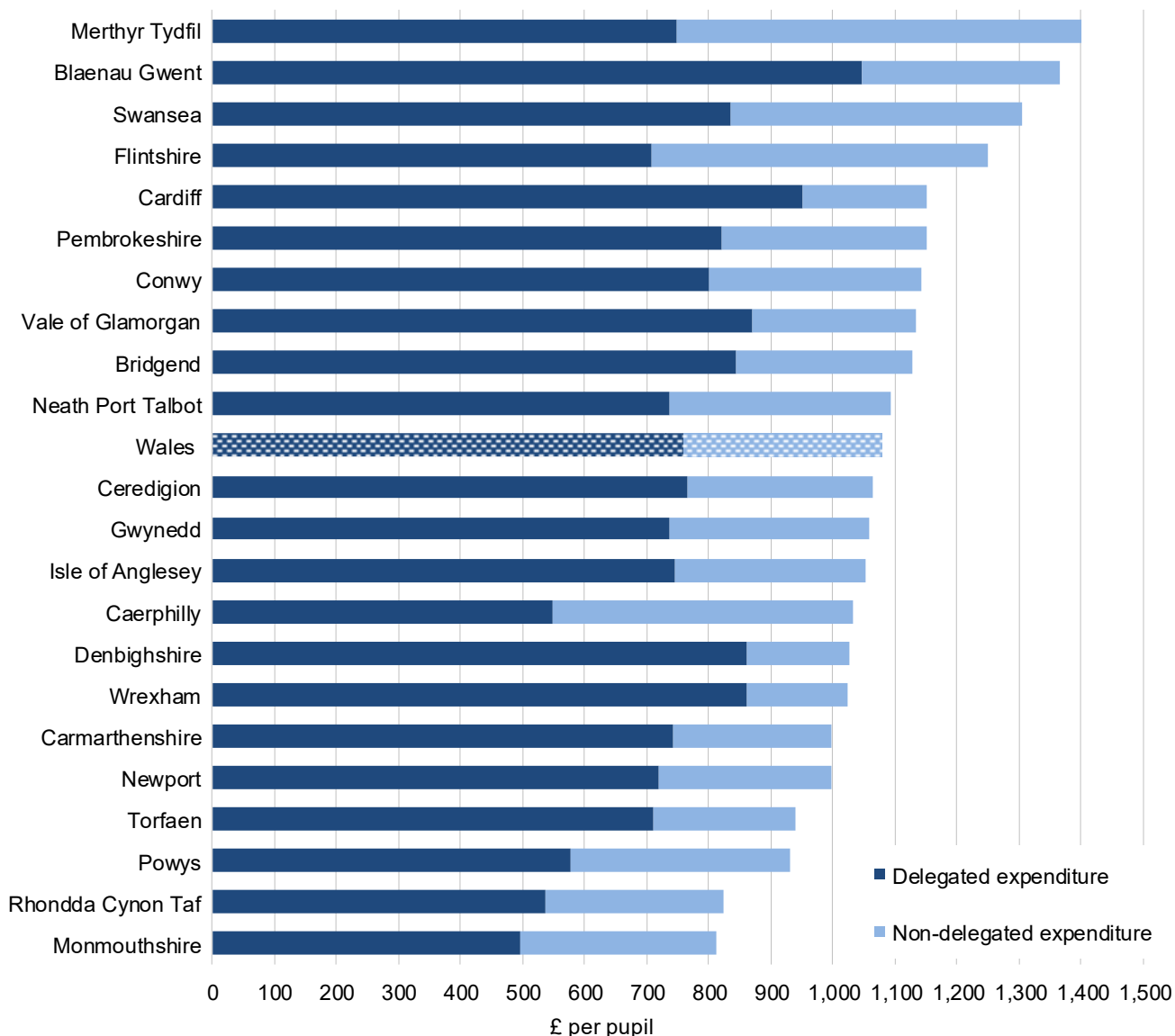
£ per pupil

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	Total SEN	
	Nursery	Primary	Middle	Secondary	Number of places	Budget (£ per place)							
Isle of Anglesey	0	466	0	523	126	19,992	747	272	17	18	307	1,054	-2
Gwynedd	0	482	451	450	218	21,006	737	191	23	107	322	1,059	-2
Conwy	0	341	0	509	266	22,667	800	259	24	58	341	1,141	6
Denbighshire	0	518	491	423	263	23,408	861	197	-69	37	165	1,026	-5
Flintshire	0	501	0	511	219	21,314	708	390	113	38	542	1,250	16
Wrexham	96	559	0	596	274	20,176	861	173	-22	11	162	1,023	-5
Powys	0	258	133	102	273	23,968	579	286	-23	91	354	932	-14
Ceredigion	0	688	741	896	.	.	765	342	-79	36	298	1,064	-2
Pembrokeshire	0	575	336	663	166	25,985	820	119	153	57	330	1,150	6
Carmarthenshire	218	601	0	641	134	26,195	743	157	-10	108	255	998	-8
Swansea	0	650	0	672	250	24,704	835	382	25	64	470	1,305	21
Neath Port Talbot	0	470	497	198	297	22,569	737	3	61	291	355	1,093	1
Bridgend	0	315	0	461	405	26,904	844	189	15	81	284	1,128	4
Vale of Glamorgan	185	292	148	287	364	36,898	869	212	-35	88	264	1,134	5
Cardiff	1,092	508	0	804	691	25,669	951	123	68	11	201	1,152	7
Rhondda Cynon Taf	0	190	245	241	598	21,044	538	164	51	70	286	824	-24
Merthyr Tydfil	0	380	0	272	171	21,770	748	504	79	71	654	1,402	30
Caerphilly	0	307	379	350	214	27,879	549	319	81	82	482	1,031	-5
Blaenau Gwent	0	566	607	336	175	26,006	1,047	279	-34	74	320	1,367	27
Torfaen	0	400	0	553	115	29,355	711	80	107	43	230	940	-13
Monmouthshire	0	497	0	497	.	.	497	189	56	70	316	812	-25
Newport	2,721	486	0	459	248	26,448	719	195	69	14	278	998	-8
<b>Wales</b>	<b>746</b>	<b>451</b>	<b>407</b>	<b>506</b>	<b>5,464</b>	<b>24,795</b>	<b>761</b>	<b>215</b>	<b>37</b>	<b>67</b>	<b>319</b>	<b>1,080</b>	<b>0</b>
Lowest	0	190	0	102	.	19,992	497	3	-79	11	162	812	-25
Highest	2,721	688	741	896	.	36,898	1,047	504	153	291	654	1,402	30

(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, 2022-23 (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.

## **New additional learning needs system**

The [additional learning needs \(ALN\) system](#) is the new system for supporting children and young people aged 0 to 25 in Wales with ALN. The ALN system is replacing the special educational learning needs (SEN) system and the system for supporting young people with learning difficulties and/or disabilities (LDD).

### **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 June.

The previous year's budget figures may have been impacted by Covid-19 so this may have had an effect on year-on-year comparisons.

### **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.

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 wellbeing of Wales. The Act puts in place seven wellbeing 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 wellbeing goals, and (b) lay a copy of the national indicators before Senedd Cymru. Under section 10(8) of the Well-being of Future Generations Act, where the Welsh Ministers revise the national indicators, they must as soon as reasonably practicable (a) publish the indicators as revised and (b) lay a copy of them before the Senedd. These national indicators were laid before the Senedd in 2021. The indicators laid on 14 December 2021 replace the set laid on 16 March 2016.

Information on the indicators, along with narratives for each of the wellbeing goals and associated technical information is available in the [Wellbeing 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 wellbeing assessments and local wellbeing 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 2023 - Statistical first release and StatsWales update for 2023-24.

## **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](mailto:stats.finance@gov.wales).

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