



## Budgeted Expenditure on Special Educational Needs (SEN) Provision: 2023-24

29 June 2023  
SFR 52/2023

- Total expenditure on SEN provision in schools by local authorities is budgeted to be £549 million, an increase of £55.6 million or 11.3% compared with the previous year.
- 28% of the total budgeted SEN expenditure is delegated to special schools. Notional allocations within nursery, primary, middle and secondary schools account for a further 42% of the total. The remaining 30% is non-delegated money held centrally by local authorities.
- Wrexham delegate the largest proportion of their SEN budget to their schools at 82%, whilst Merthyr Tydfil delegate the smallest proportion at 50%.
- Total SEN expenditure per pupil for Wales is budgeted to be £1,204. This consists of £843 delegated expenditure per pupil and £361 non-delegated expenditure per pupil.
- Merthyr Tydfil has the largest SEN budget per pupil at £1,629, whilst Monmouthshire has the smallest SEN budget per pupil at £885.

### 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 2024.

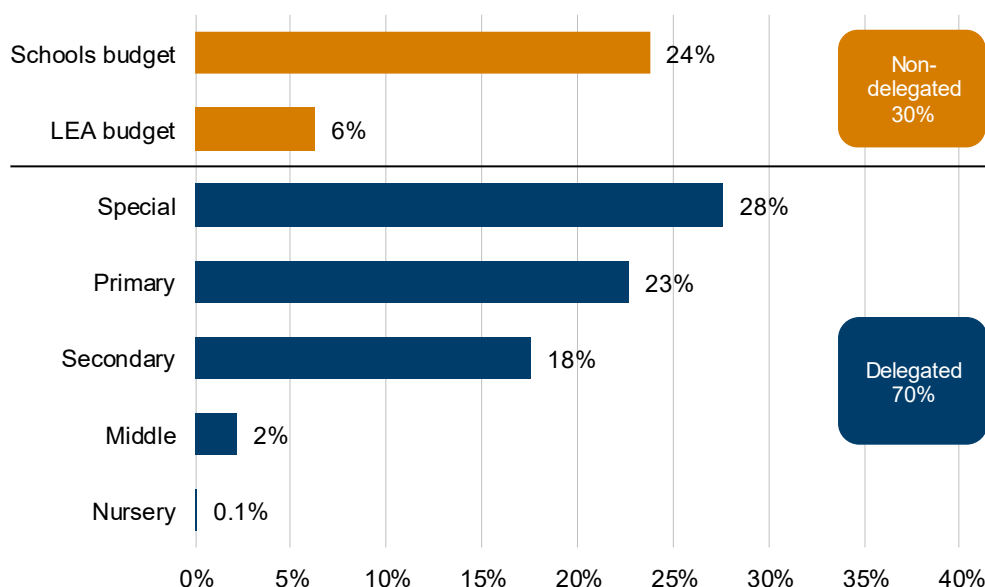
The term SEN refers to children who have learning difficulties or disabilities that make it harder for them to learn or access education than most children of the same age.

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

### In this release

<a href="#">Budgeted expenditure</a>	2
<a href="#">Budgeted expenditure per pupil</a>	4
<a href="#">Glossary</a>	6

**Figure 1: Proportion of SEN provision, 2023-24**



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

Table 1 shows that budgeted expenditure on SEN provision increased by 11.3% compared to the previous year. Vale of Glamorgan has the largest percentage increase at 20% mainly due to increased expenditure in Ysgol-y-Deri.

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

Authority	£ thousand			
	2022-23	2023-24	Change	Percentage change
Isle of Anglesey	10,093	11,644	1,551	15.4
Gwynedd	17,519	19,216	1,697	9.7
Conwy	17,548	18,560	1,012	5.8
Denbighshire	16,065	17,178	1,113	6.9
Flintshire	28,107	30,393	2,286	8.1
Wrexham	19,003	21,363	2,361	12.4
Powys	15,419	17,521	2,102	13.6
Ceredigion	9,976	11,187	1,211	12.1
Pembrokeshire	19,498	21,696	2,197	11.3
Carmarthenshire	27,115	30,490	3,375	12.4
Swansea	44,681	45,982	1,300	2.9
Neath Port Talbot	21,969	23,915	1,946	8.9
Bridgend	26,052	27,300	1,249	4.8
Vale of Glamorgan	25,669	30,792	5,123	20.0
Cardiff	62,965	74,891	11,926	18.9
Rhondda Cynon Taf	31,740	33,890	2,150	6.8
Merthyr Tydfil	12,694	14,820	2,127	16.8
Caerphilly	27,323	32,665	5,342	19.6
Blaenau Gwent	12,098	12,859	761	6.3
Torfaen	12,652	14,904	2,252	17.8
Monmouthshire	9,103	10,074	970	10.7
Newport	26,510	28,062	1,552	5.9
<b>Wales</b>	<b>493,797</b>	<b>549,402</b>	<b>55,605</b>	<b>11.3</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.

**Figure 2: Budgeted expenditure on SEN provision over time**

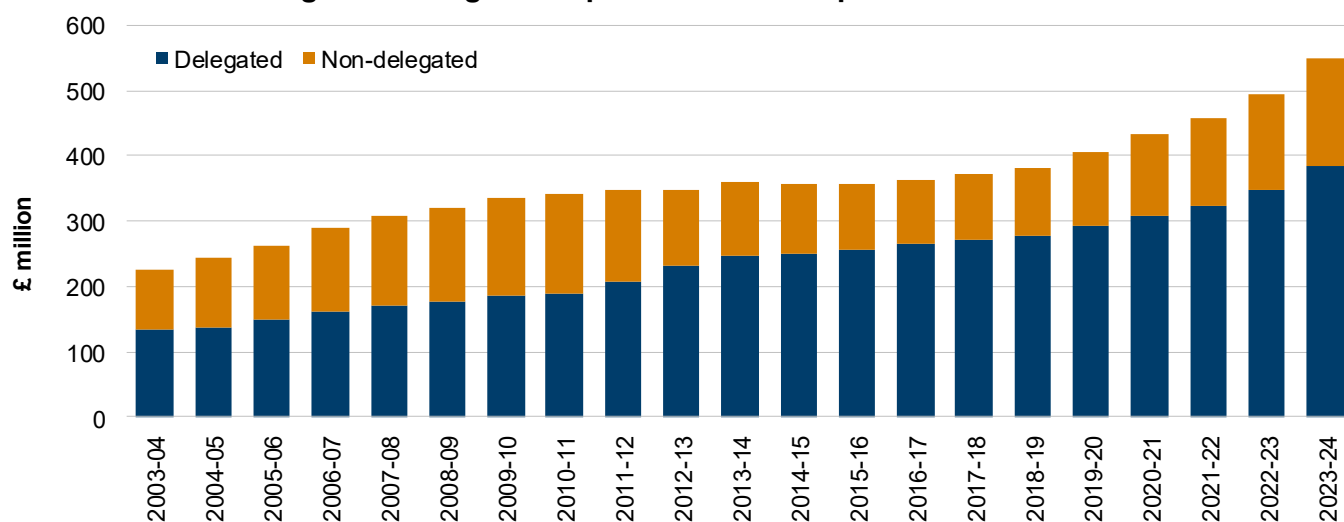


Table 2 shows how SEN provision is split between delegated and non-delegated expenditure. Wrexham has the highest delegated expenditure as a percentage of the total at 82% whilst Merthyr Tydfil has the lowest at 50%.

**Table 2: Budgeted expenditure on Special Educational Needs (SEN) provision, 2023-24**

£ 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	2,953	0	2,448	2,815	8,216	2,966	327	135	3,428	11,644	71%
Gwynedd	0	4,301	525	3,476	5,247	13,550	4,287	414	965	5,666	19,216	71%
Conwy	0	3,064	0	3,664	6,375	13,102	4,305	139	1,014	5,458	18,560	71%
Denbighshire	0	3,975	656	2,780	6,340	13,751	3,221	-376	582	3,426	17,178	80%
Flintshire	0	6,495	0	5,155	5,151	16,800	10,295	2,552	746	13,593	30,393	55%
Wrexham	2	7,127	0	4,382	6,045	17,557	3,335	-467	939	3,807	21,363	82%
Powys	0	2,120	523	1,563	6,785	10,991	5,141	-107	1,495	6,530	17,521	63%
Ceredigion (b)	0	3,393	1,985	2,970		8,349	2,960	-482	361	2,839	11,187	75%
Pembrokeshire	0	5,703	855	3,896	4,971	15,425	2,123	2,910	1,238	6,271	21,696	71%
Carmarthenshire	20	10,021	0	8,255	3,145	21,441	5,726	-283	3,606	9,049	30,490	70%
Swansea	0	14,113	0	10,071	6,148	30,332	12,779	836	2,035	15,650	45,982	66%
Neath Port Talbot	0	5,246	2,302	948	8,690	17,186	72	1,092	5,565	6,729	23,915	72%
Bridgend	0	4,320	0	4,707	11,447	20,474	4,559	355	1,913	6,827	27,300	75%
Vale of Glamorgan	0	4,147	355	2,945	16,257	23,703	4,786	-296	2,599	7,089	30,792	77%
Cardiff	178	19,615	0	19,853	20,992	60,638	8,575	5,042	637	14,253	74,891	81%
Rhondda Cynon Taf	0	3,988	1,481	3,297	13,347	22,114	6,412	1,871	3,493	11,776	33,890	65%
Merthyr Tydfil	0	2,294	226	706	4,256	7,482	5,803	969	567	7,338	14,820	50%
Caerphilly	0	4,923	351	4,526	7,574	17,374	10,206	1,741	3,344	15,291	32,665	53%
Blaenau Gwent	0	2,580	1,842	452	4,797	9,671	2,942	-272	518	3,188	12,859	75%
Torfaen	0	3,246	274	3,162	3,671	10,353	2,162	1,318	1,071	4,551	14,904	69%
Monmouthshire (b)	0	3,129	402	2,136		5,668	2,667	748	991	4,406	10,074	56%
Newport	96	7,746	0	5,048	7,590	20,480	5,470	1,770	342	7,582	28,062	73%
<b>Wales</b>	<b>296</b>	<b>124,498</b>	<b>11,777</b>	<b>96,441</b>	<b>151,643</b>	<b>384,655</b>	<b>110,791</b>	<b>19,800</b>	<b>34,156</b>	<b>164,747</b>	<b>549,402</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 £1,629 and Monmouthshire spends the least at £885. Total delegated expenditure per pupil for Wales is £843, an increase of £82 over the previous year. Non-delegated expenditure per pupil is £361, an increase of £42 over the previous year.

**Table 3: Per pupil budgeted expenditure on Special Educational Needs (SEN) provision, 2023-24 (a)**

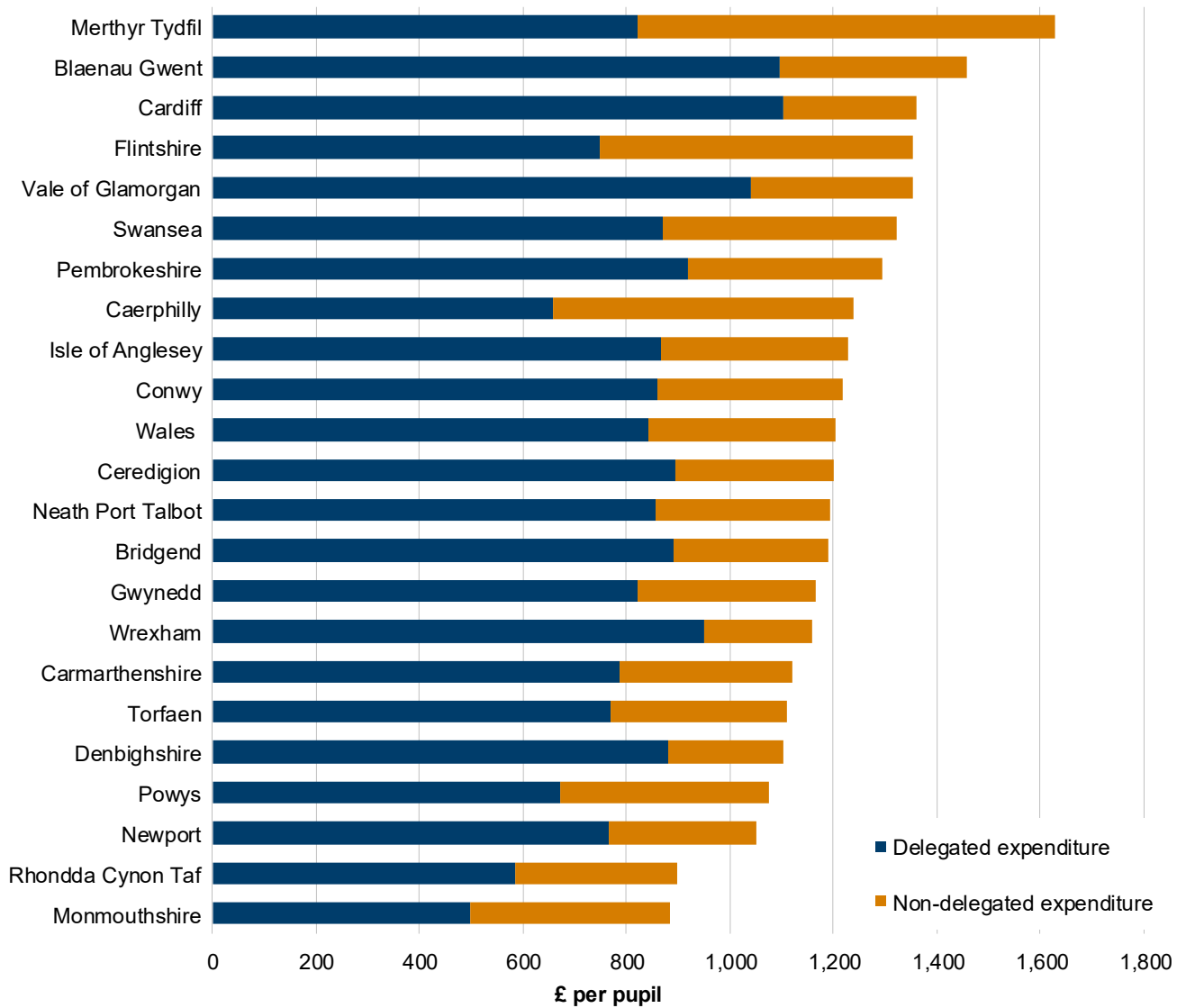
£ per pupil

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	561	0	601	125	22,520	868	313	35	14	362	1,230	2
Gwynedd	0	520	475	508	233	22,510	823	260	25	59	344	1,167	-3
Conwy	0	373	0	543	273	23,351	860	282	9	67	358	1,218	1
Denbighshire	0	526	482	433	263	24,154	882	207	-24	37	220	1,102	-8
Flintshire	0	519	0	531	222	23,201	749	459	114	33	606	1,354	12
Wrexham	61	630	0	642	270	22,389	952	181	-25	51	206	1,159	-4
Powys	0	251	330	260	273	24,855	674	315	-7	92	401	1,075	-11
Ceredigion	0	818	874	1,022	.	.	895	317	-52	39	304	1,200	-0
Pembrokeshire	0	642	373	717	172	28,901	919	127	173	74	374	1,293	7
Carmarthenshire	220	659	0	702	120	26,211	789	211	-10	133	333	1,122	-7
Swansea	0	710	0	686	250	24,592	871	367	24	58	450	1,321	10
Neath Port Talbot	0	502	517	197	300	29,014	859	4	55	278	336	1,195	-1
Bridgend	0	342	0	476	421	27,189	893	199	16	83	298	1,191	-1
Vale of Glamorgan	0	343	155	375	532	30,559	1,042	210	-13	114	312	1,354	12
Cardiff	1,806	636	0	851	734	28,620	1,102	156	92	12	259	1,361	13
Rhondda Cynon Taf	0	209	265	265	672	19,862	585	170	50	92	312	897	-25
Merthyr Tydfil	0	438	206	273	175	24,365	822	638	106	62	807	1,629	35
Caerphilly	0	331	404	435	225	33,661	659	387	66	127	580	1,239	3
Blaenau Gwent	0	584	628	356	184	26,070	1,098	334	-31	59	362	1,460	21
Torfaen	0	422	422	637	118	31,110	771	161	98	80	339	1,110	-8
Monmouthshire	0	498	512	495	.	.	498	234	66	87	387	885	-27
Newport	3,680	517	0	443	263	28,859	768	205	66	13	284	1,052	-13
<b>Wales</b>	<b>1,171</b>	<b>502</b>	<b>432</b>	<b>552</b>	<b>5,823</b>	<b>26,041</b>	<b>843</b>	<b>243</b>	<b>43</b>	<b>75</b>	<b>361</b>	<b>1,204</b>	<b>0</b>
Lowest	0	209	0	197	.	19,862	498	4	-52	12	206	885	-27
Highest	3,680	818	874	1,022	.	33,661	1,102	638	173	278	807	1,629	35

(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.

**Figure 3: Expenditure per pupil on SEN provision, 2023-24 (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).

## **Changes to special educational needs (SEN) data following the Implementation of the Additional Learning Needs (ALN) and Education Tribunal (Wales) Act 2018**

[The Additional Learning Needs Code for Wales 2021 \(the ALN Code\) and regulations](#) came into force on 1 September 2021 to ensure children and young people aged 0 to 25 can access additional support to meet their needs that is properly planned for and protected, with learners at the heart of the process.

Implementation is underway, with children moving from the special educational needs (SEN) system to the additional learning needs (ALN) system in groups over 4 years until August 2025. On 20 March 2023, in response to feedback from the sector, the Minister for Education and Welsh Language [announced an extension to the implementation period from 3 to 4 years](#). This will allow more time to move learners from the SEN system to the ALN system and create more flexibility for those bodies who are responsible for this process.

## **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](#).



## 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.

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.

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.

The continued designation of these statistics as National Statistics was confirmed in March 2019 following a [compliance check by the Office for Statistics Regulation](#). These statistics last underwent a [full assessment against the Code of Practice](#) in 2011.

## 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 [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 wellbeing assessments and local wellbeing plans.

## Further details

The document is available at:

<https://www.gov.wales/budgeted-expenditure-special-educational-needs-provision-april-2023-march-2024>

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 2024 - Statistical first release and StatsWales update for 2024-25.

## 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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