



Budgeted Expenditure on Special Educational Needs/Additional Learning Needs (SEN/ALN) Provision: 2024-25

27 June 2024
SFR 50/2024

- Total expenditure on SEN/ALN provision in schools by local authorities is budgeted to be £592 million, an increase of £42.3 million or 7.7% compared with the previous year.
- 29% of the total budgeted SEN/ALN 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 29% is non-delegated money held centrally by local authorities.
- Denbighshire delegate the largest proportion of their SEN/ALN budget to their schools at 82%, whilst Merthyr Tydfil delegate the smallest proportion at 49%.
- Total SEN/ALN expenditure per pupil for Wales is budgeted to be £1,306. This consists of £921 delegated expenditure per pupil and £385 non-delegated expenditure per pupil.
- Merthyr Tydfil has the largest SEN/ALN budget per pupil at £1,796, whilst Monmouthshire has the smallest SEN/ALN budget per pupil at £987.

About this release

This statistical release analyses the budgeted expenditure data supplied by Welsh Local Authorities in respect of Special Educational Needs/Additional Learning Needs (SEN/ALN) provision for the financial year prior to March 2025.

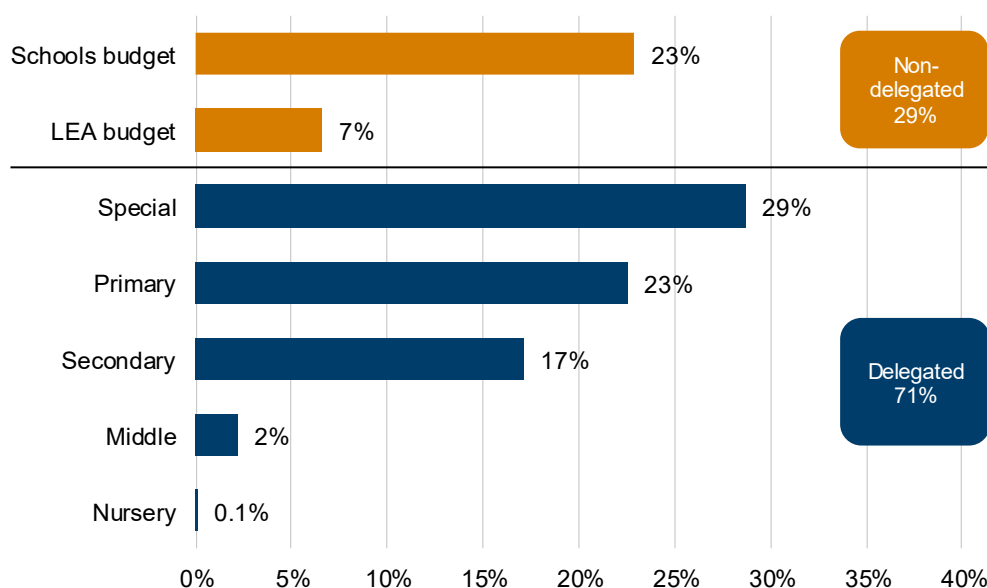
The term SEN/ALN refers to children who have learning difficulties or disabilities that make it harder for them to learn or access education than most children of the same age.

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

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Figure 1: Proportion of SEN/ALN provision, 2024-25



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

Table 1 shows that budgeted expenditure on SEN/ALN provision increased by 7.7% compared to the previous year. Conwy has the largest percentage increase at 17.7%.

Table 1: Budgeted expenditure on SEN/ALN provision (a)

Authority	£ thousand			Percentage
	2023-24	2024-25	Change	change
Isle of Anglesey	11,644	12,757	1,113	9.6
Gwynedd	19,216	21,595	2,379	12.4
Conwy	18,560	21,844	3,284	17.7
Denbighshire	17,178	17,330	152	0.9
Flintshire	30,393	32,117	1,724	5.7
Wrexham	21,363	22,901	1,537	7.2
Powys	17,521	18,730	1,209	6.9
Ceredigion	11,187	12,250	1,063	9.5
Pembrokeshire	21,696	22,167	471	2.2
Carmarthenshire	30,490	33,158	2,668	8.7
Swansea	45,982	46,307	325	0.7
Neath Port Talbot	23,915	23,620	-295	-1.2
Bridgend	27,300	30,077	2,776	10.2
Vale of Glamorgan	30,792	33,337	2,545	8.3
Cardiff	74,891	83,015	8,124	10.8
Rhondda Cynon Taf	33,890	37,539	3,649	10.8
Merthyr Tydfil	14,820	16,023	1,203	8.1
Caerphilly	32,665	35,541	2,876	8.8
Blaenau Gwent	12,859	13,707	848	6.6
Torfaen	14,904	16,077	1,174	7.9
Monmouthshire	10,074	11,090	1,016	10.1
Newport	28,062	30,559	2,496	8.9
Wales	549,402	591,741	42,339	7.7

(a) Includes notional allocations to nursery, primary, middle and secondary schools in respect of amounts provided for SEN/ALN 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/ALN, 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/ALN provision over time

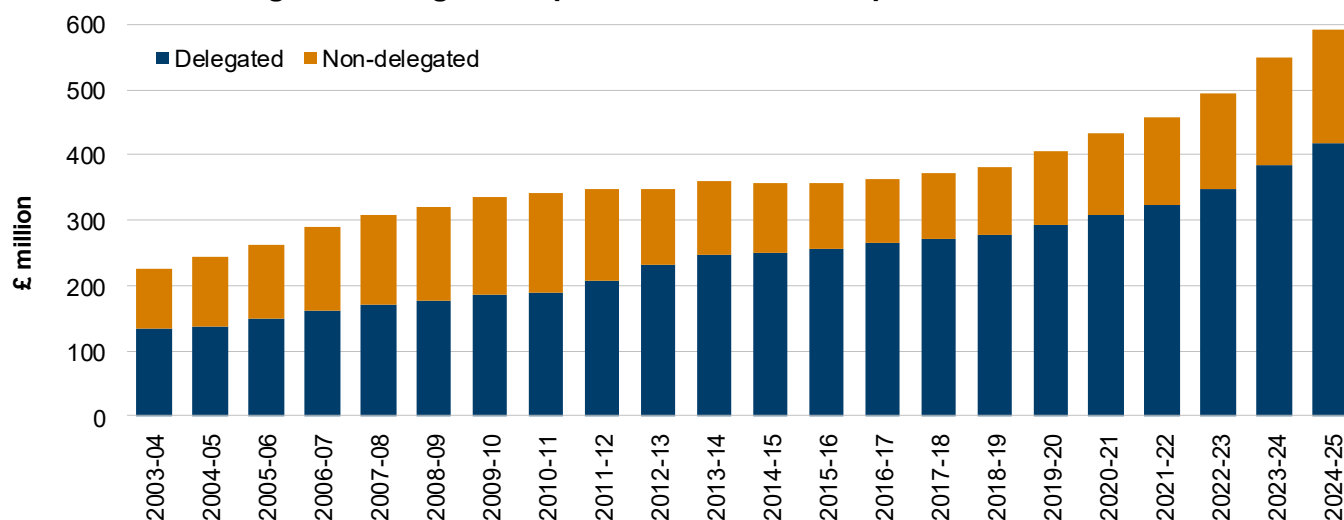


Table 2 shows how SEN/ALN provision is split between delegated and non-delegated expenditure. Denbighshire has the highest delegated expenditure as a percentage of the total at 82% whilst Merthyr Tydfil has the lowest at 49%.

Table 2: Budgeted expenditure on SEN/ALN provision, 2024-25

£ thousand

Authority	Delegated SEN/ALN expenditure					Non-delegated SEN/ALN 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 / ALN
	Nursery	Primary	Middle	Secondary	Special							
Isle of Anglesey	0	2,935	0	2,537	3,385	8,857	3,470	339	91	3,900	12,757	69%
Gwynedd	0	5,093	553	3,479	5,986	15,112	3,726	318	2,439	6,483	21,595	70%
Conwy	0	3,728	0	4,052	7,567	15,347	5,472	15	1,011	6,497	21,844	70%
Denbighshire	0	3,956	660	2,916	6,687	14,219	3,345	-233	0	3,111	17,330	82%
Flintshire	0	6,978	0	5,630	5,786	18,394	10,184	2,807	732	13,723	32,117	57%
Wrexham	2	7,421	0	4,539	6,467	18,429	3,282	-507	1,697	4,472	22,901	80%
Powys	0	1,874	571	1,826	7,748	12,019	5,190	-107	1,627	6,711	18,730	64%
Ceredigion (b)	0	3,796	2,053	3,182		9,032	3,374	-566	411	3,219	12,250	74%
Pembrokeshire	0	6,083	947	4,092	6,114	17,237	274	3,185	1,471	4,930	22,167	78%
Carmarthenshire	29	11,009	0	8,923	3,422	23,382	5,993	-196	3,978	9,775	33,158	71%
Swansea	0	15,007	0	10,325	6,244	31,576	11,846	770	2,115	14,731	46,307	68%
Neath Port Talbot	0	5,463	2,355	930	8,075	16,822	1,090	-111	5,820	6,798	23,620	71%
Bridgend	0	4,537	0	4,758	13,168	22,463	4,451	869	2,294	7,614	30,077	75%
Vale of Glamorgan	0	4,162	480	3,292	18,623	26,558	4,613	-296	2,462	6,779	33,337	80%
Cardiff	175	20,956	0	20,828	23,191	65,150	11,536	5,612	717	17,865	83,015	78%
Rhondda Cynon Taf	0	4,143	1,886	3,232	15,767	25,028	7,551	1,435	3,525	12,510	37,539	67%
Merthyr Tydfil	0	2,087	233	676	4,828	7,824	6,020	1,313	866	8,200	16,023	49%
Caerphilly	0	5,870	330	5,192	8,543	19,935	10,534	1,739	3,333	15,606	35,541	56%
Blaenau Gwent	0	2,758	1,913	587	5,049	10,308	2,832	-386	953	3,399	13,707	75%
Torfaen	0	3,525	275	3,202	4,558	11,559	2,185	1,199	1,134	4,519	16,077	72%
Monmouthshire (b)	0	3,107	530	2,128		5,765	3,315	764	1,247	5,325	11,090	52%
Newport	103	8,769	0	4,972	8,464	22,308	3,279	4,002	970	8,250	30,559	73%
Wales	309	133,259	12,786	101,299	169,671	417,325	113,560	21,963	38,893	174,416	591,741	71%

(a) Includes notional allocations to schools in respect of amounts provided for SEN/ALN 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/ALN, the actual spend can vary from these notional allocations.

(b) All expenditure delegated to special schools is assumed to be SEN/ALN. 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 / additional learning needs.

Table 3 shows that Merthyr Tydfil spends the most per pupil on SEN/ALN provision at £1,796 and Monmouthshire spends the least at £987. Total delegated expenditure per pupil for Wales is £921, an increase of £78 over the previous year. Non-delegated expenditure per pupil is £385, an increase of £24 over the previous year.

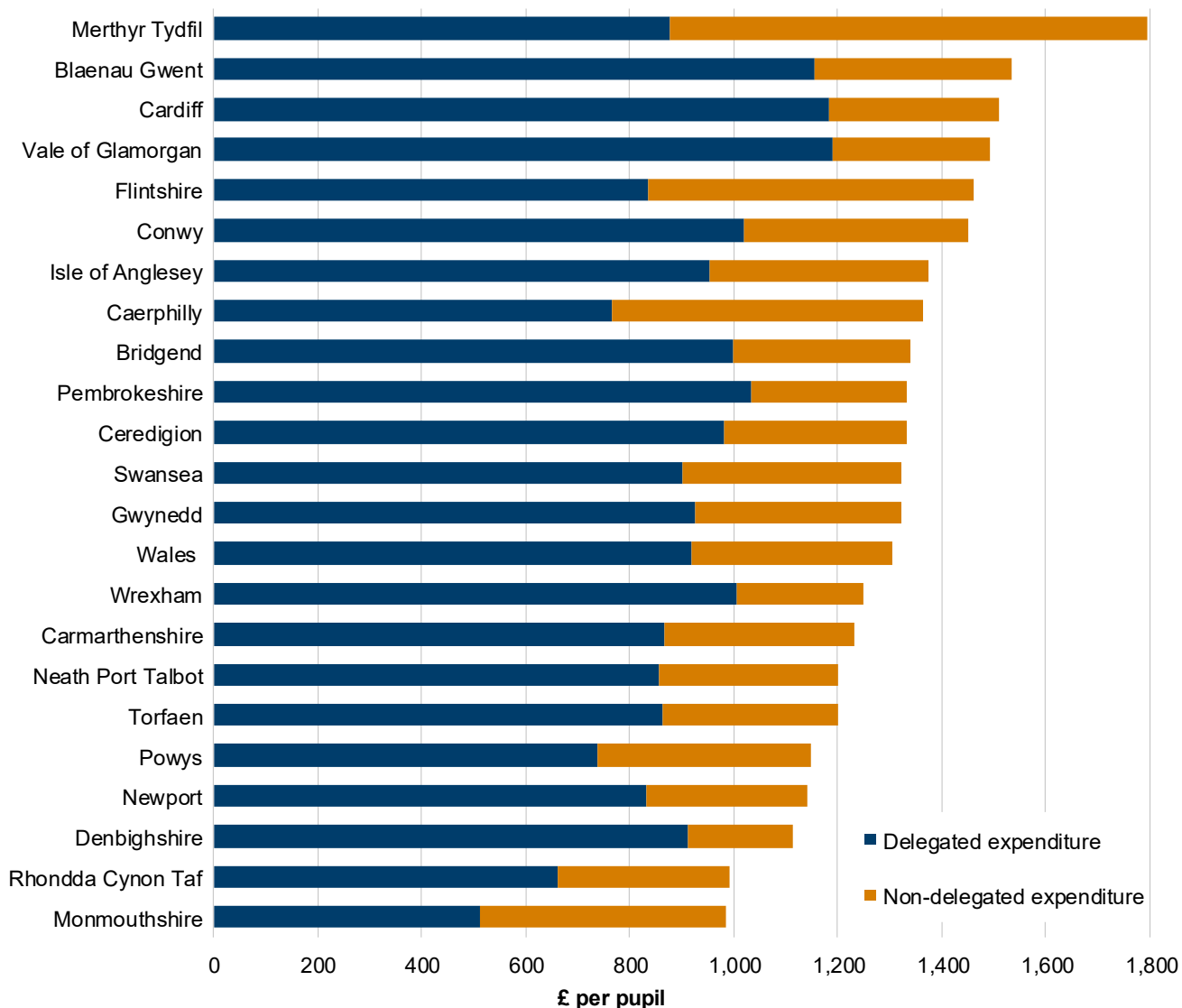
Table 3: Per pupil budgeted expenditure on SEN/ALN provision, 2024-25 (a)

Authority	Delegated SEN/ALN expenditure							Non-delegated SEN/ALN expenditure					£ per pupil
	Notional allocation to:				Special schools			Total delegated expenditure	Inter-Schools budget	Inter-authority LEA budget	Total non-delegated	Total SEN / ALN	Percentage point difference on Wales average
	Nursery	Primary	Middle	Secondary	Number of places	Budget (£ per place)	of delegated						
Isle of Anglesey	0	575	0	625	118	28,686	954	374	37	10	420	1,374	5
Gwynedd	0	630	495	504	233	25,680	925	228	19	149	397	1,322	1
Conwy	0	465	0	598	273	27,719	1,019	363	1	67	431	1,450	11
Denbighshire	0	522	504	452	248	27,000	913	215	-15	0	200	1,113	-15
Flintshire	0	573	0	588	226	25,600	837	464	128	33	625	1,462	12
Wrexham	53	667	0	658	278	23,262	1,005	179	-28	93	244	1,249	-4
Powys	0	225	326	307	290	26,718	738	318	-7	100	412	1,149	-12
Ceredigion	0	925	924	1,107	.	.	982	367	-62	45	350	1,332	2
Pembrokeshire	0	705	409	743	184	33,228	1,036	16	191	88	296	1,332	2
Carmarthenshire	283	740	0	755	118	28,997	868	223	-7	148	363	1,231	-6
Swansea	0	761	0	687	250	24,976	902	338	22	60	421	1,323	1
Neath Port Talbot	0	533	537	197	300	26,960	856	55	-6	296	346	1,202	-8
Bridgend	0	370	0	488	439	29,995	1,001	198	39	102	339	1,340	3
Vale of Glamorgan	0	357	163	460	571	32,615	1,189	207	-13	110	303	1,492	14
Cardiff	1,639	691	0	878	800	28,989	1,185	210	102	13	325	1,510	16
Rhondda Cynon Taf	0	220	278	282	747	21,107	662	200	38	93	331	993	-24
Merthyr Tydfil	0	407	226	262	192	25,188	877	675	147	97	919	1,796	37
Caerphilly	0	403	385	502	274	31,181	766	405	67	128	600	1,366	5
Blaenau Gwent	0	621	642	449	193	26,161	1,155	317	-43	107	381	1,536	18
Torfaen	0	462	419	641	129	35,331	862	163	89	85	337	1,200	-8
Monmouthshire	0	511	398	556	.	.	513	295	68	111	474	987	-24
Newport	3,430	585	0	435	279	30,374	834	123	150	36	309	1,143	-12
Wales	1,113	546	431	585	6,141	27,631	921	251	48	86	385	1,306	0
Lowest	0	220	0	197	.	21,107	513	16	-62	0	200	987	-24
Highest	3,430	925	924	1,107	.	35,331	1,189	675	191	296	919	1,796	37

(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/ALN.

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

Figure 3: Expenditure per pupil on SEN/ALN provision, 2024-25 (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/ALN.

Glossary

The term Special Educational Needs/Additional Learning Needs (SEN/ALN) 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.

Background

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

- For SEN/ALN provision, it is particularly important to be aware that there is variation in the criteria local authorities use to identify pupils with SEN/ALN. 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/ALN. Other services may be supported by funds retained centrally by the LAs.
- Allocations to nursery, primary, middle and secondary schools of funds for SEN/ALN 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/ALN. Therefore, the actual spend by nursery, primary, middle and secondary schools on SEN/ALN 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/ALN. This is due to the fact that much SEN/ALN 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/ALN services. By using all pupils, however, the data would suggest a lower SEN/ALN 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/ALN), 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/ALN).
- 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.

Additional learning needs (ALN) and special educational needs (SEN)

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.

Statements and plans such as individual education plans (IEPs) and learning and skills plans (LSPs) are being replaced with a new plan called an individual development plan (IDP). The terms and data on 'Pupils with statements', 'School Action Plus', and 'School Action' will no longer be used or collected when transition and implementation of the ALN system is complete.

Children are moving from the special educational needs (SEN) system to the additional learning needs (ALN) system in groups over four years, to ensure enough time for nurseries, schools, pupil referral units and local authorities to discuss the support needed and to prepare plans.

During transition children and young people are reported in one of four categories while the two systems run in parallel.

Individual Development Plans

Individual Development Plans (IDPs) are statutory plans created under the Additional Learning Needs and Education Tribunal (Wales) Act 2018, for learners determined to have additional learning needs. A learner may have either a school maintained IDP or a local authority maintained IDP.

Pupils with statements

Pupils where the authority maintains a statement of special educational needs under Part iv of the Education Act 1996. A statement may previously have been issued by the local authority after assessment of a child's needs.

School Action Plus

When the class or subject teacher and the Special Educational Needs Co-ordinator were previously provided with advice or support from outside specialists, so that alternative interventions additional or different to those provided for the pupil through 'School Action' could be put in place. The Special Educational Needs Co-ordinator usually took the lead although day-to-day provision was the responsibility of class or subject teacher.

School Action

When a class or subject teacher previously identified that a pupil had special educational needs they provided interventions that were additional to or different from those provided as part of the school's usual curriculum.

Quality and methodology information

Official statistics status

All official statistics should show the standards of the [Code of Practice for Statistics](#).

These are accredited official statistics. They were independently reviewed by the Office for Statistics Regulation in March 2019. They comply with the standards of trustworthiness, quality and value in the Code of Practice for Statistics.

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

Accredited official statistics are called National Statistics in the Statistics and Registration Service Act 2007.

Statement of compliance with the Code of Practice for Statistics

Our statistical practice is regulated by the Office for Statistics Regulation (OSR). OSR sets the standards of trustworthiness, quality and value in the Code of Practice for Statistics that all producers of official statistics should adhere to.

All of our statistics are produced and published in accordance with a number of statements and protocols to enhance trustworthiness, quality and value. These are set out in the Welsh Government's [Statement of Compliance](#).

These [accredited official statistics](#) demonstrate the standards expected around trustworthiness, quality and public value in the following ways.

You are welcome to contact us directly with any comments about how we meet these standards. Alternatively, you can contact OSR by emailing regulation@statistics.gov.uk or via the OSR website.

Trustworthiness

The main sources of information are the Revenue Account (RA) and Section 52 Budget (S52B) returns. 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.

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

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.

The statistics that are 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.

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](#).

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.

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

Quality

The published figures are compiled by professional analysts using the latest available data and applying methods using their professional judgement and analytical skillset.

Statistics published by Welsh Government adhere to the Statistical Quality Management Strategy which supplements the Quality pillar of the Code of Practice for Statistics and the European Statistical System principles of quality for statistical outputs.

When data is received through the returns, validation checks are performed by Welsh Government statisticians and queries referred to local authorities where necessary. The statistical release is then drafted and quality assured by senior statisticians and published in line with the [Code of Practice for Statistics \(UK Statistics Authority\)](#).

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.

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.

Value

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 and beyond; assisting in research in public expenditure issues; economic analysis.

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.

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](#).

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 2025 - Statistical first release and StatsWales update for 2025-26.

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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