

SDR 173/2014

23 October 2014

Reserves Held by Schools in Wales at 31 March 2014

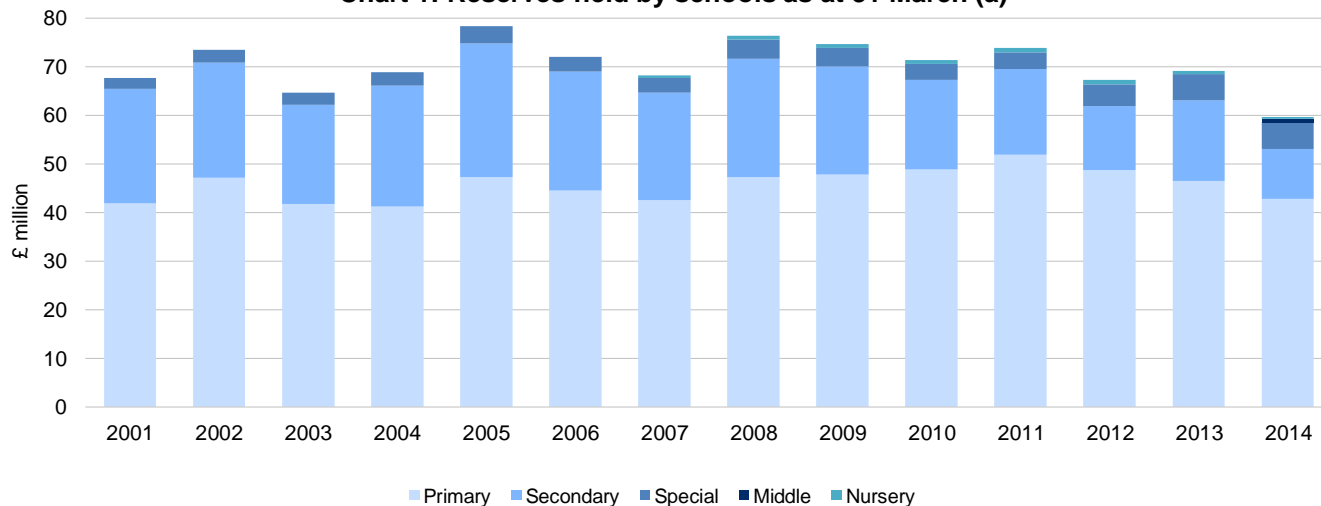
Introduction

This statistical release provides an analysis of financial reserves held by schools in Wales for the financial years 2012-13 and 2013-14. Reserves are sums of money that schools carry forward from one year to the next. They arise from underspends and overspends against school allocations over time.

Key points

- The overall level of reserves held by schools in Wales was £60 million at 31 March 2014, the equivalent of £132 per pupil (table 1) and the lowest level since at least 2001. This is a decrease of 13.9% compared with the previous year (table 2). Reserves in primary schools accounted for £43 million or 72% of the total (table 4).
- The level of reserves as a percentage of delegated schools expenditure was 2.8%, a decrease of 0.5 percentage points over the previous year (table 2).
- Denbighshire had the highest level of reserves as a percentage of delegated school expenditure at 5.2% and Cardiff had the lowest at 0.1% (table 2 and chart 4).
- At 31 March 2014, 152 primary, 61 secondary and 2 special schools in Wales had negative reserves (i.e. deficits) totalling £13 million. The remaining 1,449 schools had positive reserves, 191 of which had reserves in excess of 10% of their total delegated expenditure (tables 3 and 4).

Chart 1: Reserves held by schools as at 31 March (a)



(a) Nursery schools are shown from 2007 onwards and middle schools from 2014 onwards.

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Table 1 provides an analysis of the reserves position at 31 March 2014 and the delegated schools expenditure during the 2013-14 financial year. Schools within each local authority can have positive or negative reserves and this is shown in more detail in tables 6 and 7. Denbighshire recorded the highest level of overall reserves per pupil (£257) while Cardiff recorded the lowest level (£7).

Table 1 - Delegated schools expenditure, level of school reserves and reserves per pupil

Authority	2013-14		School reserves at 31 March 2014			School reserves at 31 March 2014		
	Delegated school expenditure (£ million)	Delegated school expenditure per pupil (£) (a)	Positive reserves (£ million)	Negative reserves (£ million)	Total reserves (£ million)	Positive reserves per pupil (£) (a)	Negative reserves per pupil (£) (a)	Total reserves per pupil (£) (a)
Isle of Anglesey	45.6	4,911	2.4	-0.9	1.5	257	-93	164
Gwynedd	86.5	5,264	4.0	-0.2	3.8	243	-13	230
Conwy	79.1	5,142	3.5	-0.0	3.4	226	-2	224
Denbighshire	74.4	4,914	4.3	-0.4	3.9	283	-26	257
Flintshire	105.8	4,632	2.6	-0.4	2.2	113	-18	95
Wrexham	87.7	4,747	2.0	-0.2	1.8	108	-9	100
Powys	87.1	4,730	4.2	-1.4	2.8	230	-77	153
Ceredigion	48.9	5,172	1.7	-0.2	1.5	181	-22	159
Pembrokeshire	84.3	4,768	2.4	-0.1	2.3	134	-3	131
Carmarthenshire	128.0	4,780	5.0	-0.8	4.2	186	-29	156
Swansea	153.9	4,586	7.5	-0.2	7.3	223	-6	217
Neath Port Talbot	90.9	4,648	3.5	-0.5	2.9	178	-28	150
Bridgend	105.3	4,676	2.8	-0.3	2.5	123	-13	110
Vale of Glamorgan	94.8	4,514	3.2	-0.2	3.1	154	-8	146
Cardiff	234.2	4,684	4.0	-3.6	0.3	80	-73	7
Rhondda Cynon Taf	189.2	4,861	6.0	-1.7	4.3	154	-44	110
Merthyr Tydfil	42.5	4,854	0.8	-0.4	0.4	88	-48	41
Caerphilly	120.8	4,388	3.1	-0.3	2.7	111	-11	100
Blaenau Gwent	48.4	5,319	1.9	-0.4	1.5	207	-39	168
Torfaen	68.8	4,647	2.5	-0.1	2.4	168	-6	162
Monmouthshire	51.7	4,570	1.4	-0.5	1.0	125	-40	84
Newport	100.6	4,237	4.2	-0.3	3.8	175	-14	161
Wales	2,128.6	4,723	72.7	-13.1	59.7	161	-29	132
Lowest		4,237	0.8	-3.6	0.3	80	-93	7
Highest		5,319	7.5	0.0	7.3	283	-2	257

Source: Section 52 Outturn forms

(a) Calculated using provisional data. Full-time equivalent pupil numbers are calculated from the Pupil Level Annual School Census 2014. They are based on numbers at January 2014 so will not reflect changes throughout the year. They include pupils attending nursery, primary, middle, secondary and special schools but exclude those attending pupil referral units.

Chart 2: Reserves per pupil at 31 March 2014

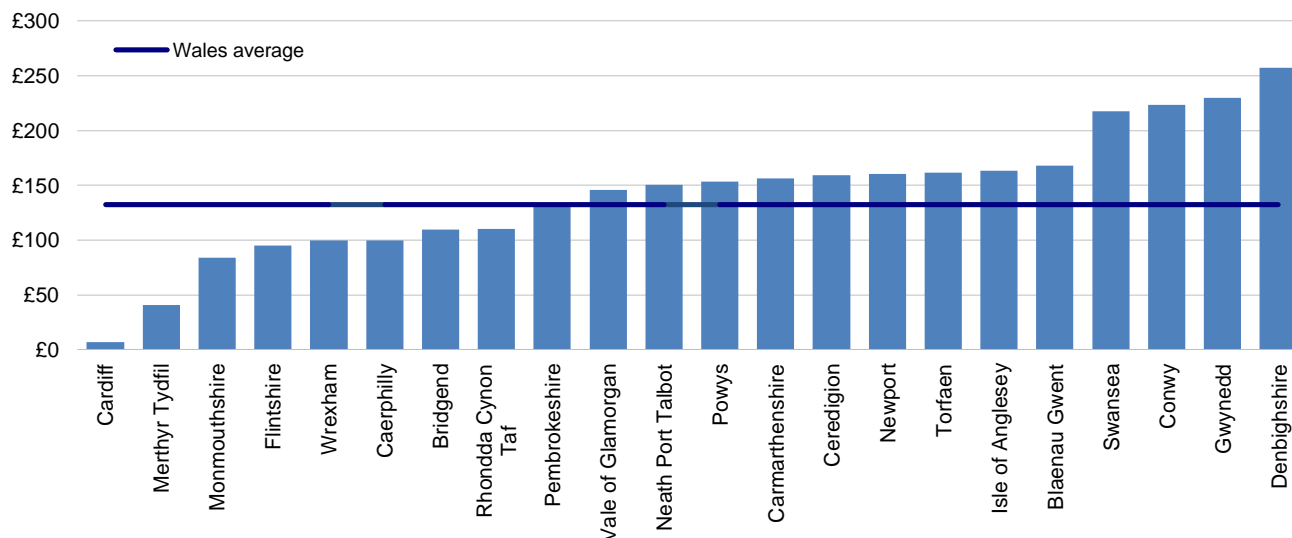


Table 2 shows the annual changes in school reserves. Compared to the previous year, the overall level of positive reserves decreased by £7.7 million and the level of negative reserves increased by £1.9 million. These figures combine to show a decrease of £9.6 million in the overall level of reserves.

Table 2 - Year on year changes in school reserves

Authority	School reserves at 31 March									School reserves at 31 March as a percentage of delegated school expenditure		
	Positive			Negative			Total			Total		Percentage point change
	2013	2014	Change	2013	2014	Change	2013	2014	Change	% 2013	% 2014	
	£ million											
Isle of Anglesey	2.2	2.4	0.2	-1.0	-0.9	0.1	1.2	1.5	0.3	2.6	3.3	0.7
Gwynedd	4.1	4.0	-0.1	-0.2	-0.2	0.0	3.8	3.8	-0.0	4.5	4.4	-0.2
Conwy	3.8	3.5	-0.3	-0.0	-0.0	-0.0	3.8	3.4	-0.3	5.0	4.3	-0.6
Denbighshire	3.6	4.3	0.7	-0.7	-0.4	0.3	2.9	3.9	1.0	4.1	5.2	1.2
Flintshire	2.9	2.6	-0.4	-0.3	-0.4	-0.1	2.6	2.2	-0.4	2.6	2.1	-0.6
Wrexham	1.9	2.0	0.1	-0.2	-0.2	0.1	1.7	1.8	0.1	2.0	2.1	0.1
Powys	4.1	4.2	0.2	-1.5	-1.4	0.1	2.6	2.8	0.2	3.0	3.2	0.2
Ceredigion	1.9	1.7	-0.2	-0.3	-0.2	0.1	1.6	1.5	-0.1	3.5	3.1	-0.4
Pembrokeshire	2.8	2.4	-0.5	-0.1	-0.1	0.0	2.8	2.3	-0.5	3.4	2.7	-0.6
Carmarthenshire	5.9	5.0	-0.9	-0.6	-0.8	-0.2	5.3	4.2	-1.1	4.1	3.3	-0.9
Swansea	6.8	7.5	0.7	-0.6	-0.2	0.4	6.2	7.3	1.1	4.1	4.7	0.6
Neath Port Talbot	3.7	3.5	-0.2	-0.3	-0.5	-0.2	3.4	2.9	-0.4	3.6	3.2	-0.3
Bridgend	3.9	2.8	-1.2	-0.2	-0.3	-0.1	3.7	2.5	-1.3	3.7	2.3	-1.4
Vale of Glamorgan	3.3	3.2	-0.1	0.0	-0.2	-0.2	3.3	3.1	-0.2	3.6	3.2	-0.3
Cardiff	5.3	4.0	-1.4	-2.6	-3.6	-1.1	2.8	0.3	-2.4	1.2	0.1	-1.1
Rhondda Cynon Taf	6.9	6.0	-0.9	-1.2	-1.7	-0.6	5.8	4.3	-1.5	3.2	2.3	-0.9
Merthyr Tydfil	1.5	0.8	-0.7	-0.0	-0.4	-0.4	1.5	0.4	-1.1	3.4	0.8	-2.6
Caerphilly	5.0	3.1	-1.9	-0.2	-0.3	-0.1	4.7	2.7	-2.0	4.0	2.3	-1.7
Blaenau Gwent	2.0	1.9	-0.1	-0.5	-0.4	0.2	1.5	1.5	0.0	3.1	3.2	0.0
Torfaen	2.7	2.5	-0.3	-0.1	-0.1	-0.0	2.7	2.4	-0.3	3.9	3.5	-0.5
Monmouthshire	1.6	1.4	-0.2	-0.4	-0.5	-0.1	1.2	1.0	-0.2	2.3	1.8	-0.5
Newport	4.5	4.2	-0.4	-0.2	-0.3	-0.2	4.4	3.8	-0.6	4.5	3.8	-0.7
Wales	80.4	72.7	-7.7	-11.2	-13.1	-1.9	69.2	59.7	-9.6	3.3	2.8	-0.5
Lowest										1.2	0.1	
Highest										5.0	5.2	

Source: Section 52 Outturn forms

Table 3 shows the number of schools in Wales with reserves as a percentage of delegated schools expenditure at the end of 2013-14 broken down by school sector. The table groups schools according to whether the level of reserves is negative (i.e. a deficit), under 5%, between 5% and 10%, or over 10% of their delegated school expenditure. 152 primary and 61 secondary schools had negative reserves at the end of March 2014. A further 171 primary and 4 secondary schools had reserves of over 10% of their expenditure.

Table 3 - Number of schools with reserves as a percentage of delegated schools expenditure

					<i>number</i>
Sector	Negative	Less than 5%	Between 5% and 10%	Over 10%	All schools
Nursery	2	9	1	6	18
Primary	152	681	380	171	1,384
Middle	0	2	1	0	3
Secondary	61	129	25	4	219
Special	2	18	12	10	42
Total	217	839	419	191	1,666

Table 4 shows the total value of reserves as a percentage of delegated schools expenditure at the end of 2013-14. The total deficit for schools with negative reserves was £3 million for primary and £10 million for secondary schools. Reserves in schools with over 10% of their delegated expenditure amounted to £11 million for primary and £2 million for secondary schools.

Table 4 - Total value of school reserves as a percentage of delegated schools expenditure

					<i>£ million</i>
Sector	Negative	Less than 5%	Between 5% and 10%	Over 10%	All schools
Nursery	0.0	0.1	0.0	0.3	0.4
Primary	-3.1	16.1	19.2	10.6	42.8
Middle	0.0	0.3	0.4	0.0	0.7
Secondary	-9.9	11.8	6.6	1.8	10.3
Special	0.0	1.0	1.6	2.9	5.5
Total	-13.1	29.3	27.9	15.6	59.7

Table 5 shows the proportion of schools with reserves as a percentage of delegated schools expenditure at the end of 2013-14. 11% of primary schools and 28% of secondary schools had negative reserves. A further 12% of primary schools and 2% of secondary schools had reserves greater than 10% of their delegated schools expenditure.

Table 5 - Proportion of schools across each sector with reserves as a percentage of delegated schools expenditure

					<i>per cent</i>
Sector	Negative	Less than 5%	Between 5% and 10%	Over 10%	
Nursery	11	50	6	33	
Primary	11	49	27	12	
Middle	0	67	33	0	
Secondary	28	59	11	2	
Special	5	43	29	24	
Total	13	50	25	11	

Source: Section 52 Outturn forms

Table 6 shows the proportion of schools whose level of reserves is negative (i.e. a deficit), under 5%, between 5% and 10%, or greater than 10% of their delegated schools expenditure. Merthyr Tydfil had the highest proportion of its schools with negative reserves (38%), whilst Pembrokeshire had the lowest proportion of its schools with negative reserves (1%). At the other end of the scale, Powys had the highest proportion of schools (32%) with reserves of over 10%.

Table 6 - Proportion of all schools across each local authority with reserves as a percentage of delegated schools expenditure

	<i>per cent</i>			
	Negative	Less than 5%	Between 5% and 10%	Over 10%
Isle of Anglesey	13	46	19	22
Gwynedd	6	43	35	16
Conwy	3	52	33	12
Denbighshire	7	29	47	17
Flintshire	15	53	26	6
Wrexham	8	80	11	0
Powys	25	27	16	32
Ceredigion	7	34	29	29
Pembrokeshire	1	54	33	11
Carmarthenshire	20	39	23	18
Swansea	3	43	36	18
Neath Port Talbot	20	38	36	6
Bridgend	16	65	18	2
Vale of Glamorgan	6	61	24	8
Cardiff	22	62	13	3
Rhondda Cynon Taf	13	52	28	7
Merthyr Tydfil	38	59	3	0
Caerphilly	16	74	9	1
Blaenau Gwent	10	50	30	10
Torfaen	10	49	31	10
Monmouthshire	17	47	25	11
Newport	5	62	28	5
Wales	13	50	25	11
Lowest	1	27	3	0
Highest	38	80	47	32

Source: Section 52 Outturn forms

Chart 3: Proportion of schools across each year with reserves as a percentage of delegated schools expenditure

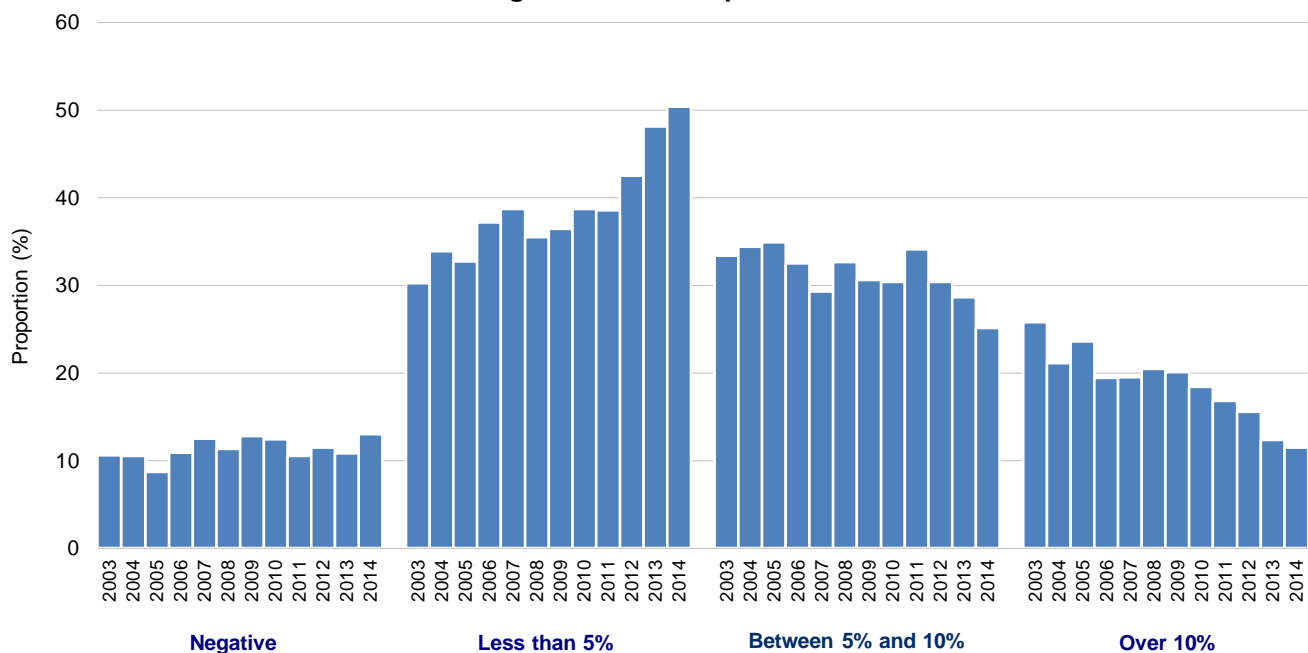


Chart 4: School reserves as a percentage of delegated schools expenditure

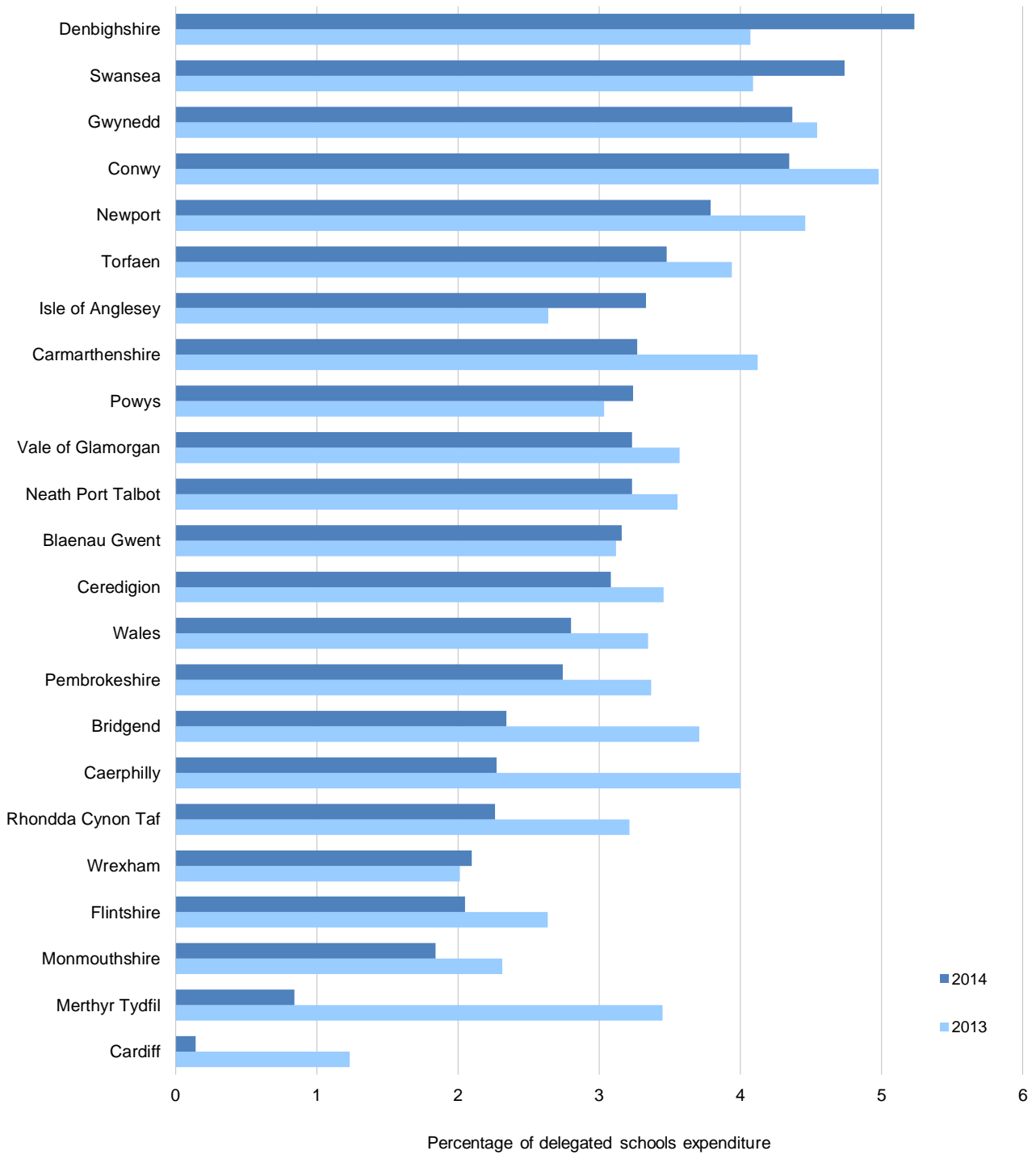


Table 7 shows the level of school reserves by local authority and school sector. The overall level of reserves were £43 million in primary schools and £10 million in secondary schools.

Table 7 - Level of school reserves at 31 March 2014, by school sector

Authority	Nursery			Primary			Middle			Secondary			Special			Overall
	Positive	Negative	Total	Positive	Negative	Total	Positive	Negative	Total	Positive	Negative	Total	Positive	Negative	Total	Total
Isle of Anglesey	.	.	.	1.3	-0.1	1.2	.	.	.	1.0	-0.7	0.3	0.0	0.0	0.0	1.5
Gwynedd	.	.	.	2.6	-0.0	2.6	.	.	.	1.3	-0.2	1.1	0.1	0.0	0.1	3.8
Conwy	.	.	.	2.0	-0.0	2.0	.	.	.	1.4	0.0	1.4	0.1	0.0	0.1	3.4
Denbighshire	.	.	.	2.0	-0.1	1.9	.	.	.	1.2	-0.3	0.9	1.1	0.0	1.1	3.9
Flintshire	0.0	0.0	0.0	1.9	-0.1	1.7	.	.	.	0.4	-0.3	0.1	0.3	0.0	0.3	2.2
Wrexham	0.0	0.0	0.0	1.5	-0.0	1.5	.	.	.	0.5	-0.1	0.3	0.0	0.0	0.0	1.8
Powys	.	.	.	2.7	-0.3	2.4	.	.	.	1.1	-1.1	0.1	0.4	-0.0	0.4	2.8
Ceredigion	.	.	.	1.4	-0.0	1.4	0.1	.	0.1	0.3	-0.2	0.1	.	.	.	1.5
Pembrokeshire	.	.	.	2.1	0.0	2.1	.	.	.	0.2	-0.1	0.2	0.1	0.0	0.1	2.3
Carmarthenshire	0.0	0.0	0.0	3.0	-0.5	2.4	.	.	.	1.7	-0.3	1.4	0.3	0.0	0.3	4.2
Swansea	.	.	.	5.1	-0.0	5.1	.	.	.	2.3	-0.2	2.2	0.1	0.0	0.1	7.3
Neath Port Talbot	.	.	.	2.2	-0.2	1.9	.	.	.	1.1	-0.3	0.8	0.2	-0.0	0.2	2.9
Bridgend	0.0	0.0	.	1.3	-0.1	1.1	.	.	.	1.0	-0.2	0.8	0.5	0.0	0.5	2.5
Vale of Glamorgan	0.1	0.0	0.1	2.0	-0.1	1.9	.	.	.	0.9	-0.1	0.8	0.2	0.0	0.2	3.1
Cardiff	0.1	0.0	0.1	3.0	-0.6	2.4	.	.	.	0.4	-3.0	-2.7	0.6	0.0	0.6	0.3
Rhondda Cynon Taf	0.0	-0.0	-0.0	4.2	-0.1	4.1	0.4	.	0.4	0.9	-1.6	-0.8	0.5	0.0	0.5	4.3
Merthyr Tydfil	0.0	-0.0	-0.0	0.3	-0.1	0.2	.	.	.	0.3	-0.3	0.1	0.1	0.0	0.1	0.4
Caerphilly	.	.	.	1.4	-0.2	1.2	.	.	.	1.2	-0.1	1.1	0.4	0.0	0.4	2.7
Blaenau Gwent	.	.	.	1.2	-0.1	1.1	0.2	.	0.2	0.2	-0.3	-0.1	0.3	0.0	0.3	1.5
Torfaen	0.1	0.0	0.1	1.4	-0.1	1.4	.	.	.	1.0	-0.0	0.9	0.0	0.0	0.0	2.4
Monmouthshire	.	.	.	1.1	-0.2	0.8	.	.	.	0.3	-0.2	0.1	0.0	0.0	0.0	1.0
Newport	0.0	0.0	0.0	2.4	-0.0	2.4	.	.	.	1.5	-0.3	1.2	0.2	0.0	0.2	3.8
Wales	0.4	-0.0	0.4	46.0	-3.1	42.8	0.7	0.0	0.7	20.2	-9.9	10.3	5.5	-0.0	5.5	59.7

Source: Section 52 Outturn forms

. not applicable

TECHNICAL NOTES ON RESERVES HELD BY SCHOOLS DATA

Data sources

The main source of information about local education authority expenditure is the Section 52 outturn (S52) return required under Section 52 of the [Schools Standards and Framework Act 1998](#), provided by local authorities. Data has been collated in this way from 2001. Prior to this, the data was not aggregated centrally to provide a Wales position.

Definitions

Reserves are sums of money that schools carry forward from one year to the next. They arise from underspends and overspends against school allocations over time.

Delegated school expenditure is actual education spending that is purely delegated or devolved by local authorities to schools and does not include any money held centrally by the local authority and spent on behalf of schools.

Background

Schools are responsible for managing their own finances. The level of reserves held by an individual school at any point in time will depend on a number of factors. These will include the timing of receipt of income and of payments, the level of contingency fund the school governing body considers is appropriate and the particular plans each school has for expenditure.

Data quality

Wales collect 100% of returns from all twenty-two unitary authorities. We publish a detailed [quality report](#) on Welsh Local Government Finance statistics.

Rounding

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.

Accessing the data

Much of the data behind the charts and tables in this release are available on 'StatsWales' (a free-to-use internet service that allows visitors to view, manipulate, create and download information from the most up to date and detailed official data in Wales). To access the data, please click on the following link: <https://statswales.wales.gov.uk/Catalogue/Local-Government/Finance/Revenue/Delegated-School-Outturn>

→Local government

→Finance

→Revenue

→Delegated school outturn

Further information

Statistics on education expenditure are also published in both [England](#) and [Scotland](#).

Feedback

We welcome feedback on our statistics. If you have any comments or if you need more information, please contact us using the details below.

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