

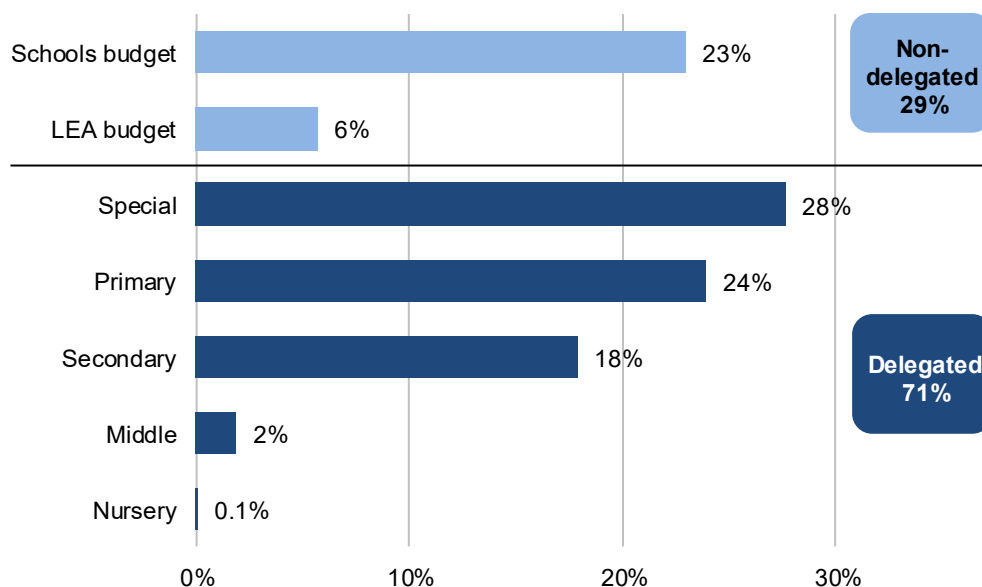


## Budgeted Expenditure on Special Educational Needs (SEN) Provision: 2020-21 (Revised)

16 July 2021  
SFR 9/2021 (R)

- Total expenditure on SEN provision in schools by local authorities is budgeted to be £433 million, an increase of £28.0 million or 6.9% 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 44% of the total. The remaining 29% is non-delegated money held centrally by local authorities.
- Denbighshire delegates the largest proportion of their SEN budget to their schools at 88%, whilst Caerphilly delegates the smallest proportion at 52%.
- Total SEN expenditure per pupil for Wales is budgeted to be £951. This consists of £679 delegated expenditure per pupil and £272 non-delegated expenditure per pupil.
- Merthyr Tydfil has the largest SEN budget per pupil at £1,208, whilst Rhondda Cynon Taf has the smallest SEN budget per pupil at £739.

**Chart 1: Proportion of SEN provision, 2020-21**



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

### About this release

**This release has been revised due to errors in the pupil numbers submitted by Powys.**

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 2021.

It is likely that there will be more differences between budget and outturn figures for 2020-21 than in a typical year.

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

The term SEN is explained in the glossary.

### In this release

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Table 1 shows that budgeted expenditure on SEN provision increased by 6.9% compared to the previous year. Vale of Glamorgan has the largest percentage increase at 18.4% due to higher pupil numbers, more complex cases and budget growth due to increased demand.

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

Authority	£ thousand			
	2019-20	2020-21	Change	Percentage change
Isle of Anglesey	8,926	9,464	538	6.0
Gwynedd	15,411	16,285	874	5.7
Conwy	13,490	14,764	1,274	9.4
Denbighshire	12,502	13,180	677	5.4
Flintshire	21,804	22,997	1,193	5.5
Wrexham	15,908	16,249	341	2.1
Powys	13,817	14,366	549	4.0
Ceredigion	9,001	9,226	225	2.5
Pembrokeshire	15,508	17,206	1,698	10.9
Carmarthenshire	22,295	23,151	856	3.8
Swansea	39,792	40,132	340	0.9
Neath Port Talbot	17,955	19,912	1,957	10.9
Bridgend	20,572	22,184	1,612	7.8
Vale of Glamorgan	17,475	20,699	3,224	18.4
Cardiff	53,259	56,973	3,713	7.0
Rhondda Cynon Taf	26,541	28,309	1,769	6.7
Merthyr Tydfil	10,637	10,809	172	1.6
Caerphilly	21,630	24,236	2,606	12.0
Blaenau Gwent	9,857	10,626	769	7.8
Torfaen	9,876	11,188	1,312	13.3
Monmouthshire	8,381	8,650	270	3.2
Newport	20,028	22,102	2,074	10.4
<b>Wales</b>	<b>404,664</b>	<b>432,706</b>	<b>28,042</b>	<b>6.9</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**

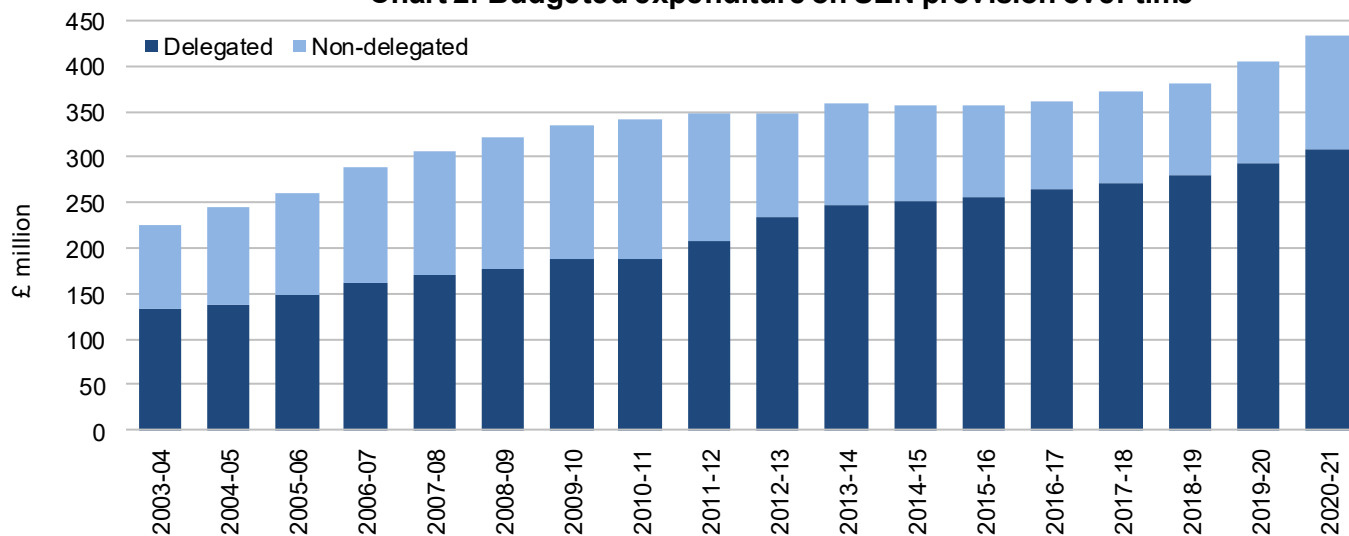


Table 2 shows how SEN provision is split between delegated and non-delegated expenditure. Denbighshire has the highest delegated expenditure as a percentage of the total at 88% whilst Caerphilly has the lowest at 52%.

**Table 2: Budgeted expenditure on Special Educational Needs (SEN) provision, 2020-21**

£ 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	2,317	0	2,046	2,029	6,392	2,688	254	130	3,072	9,464	68%
Gwynedd	0	3,909	427	2,930	4,368	11,634	3,027	368	1,256	4,651	16,285	71%
Conwy	0	3,570	0	2,826	4,813	11,209	2,893	185	476	3,555	14,764	76%
Denbighshire	0	3,422	277	2,064	5,795	11,558	2,426	-1,282	478	1,622	13,180	88%
Flintshire	0	4,528	0	4,622	4,211	13,361	6,479	2,307	850	9,636	22,997	58%
Wrexham	2	5,306	0	3,756	4,925	13,990	2,559	-420	120	2,259	16,249	86%
Powys	0	2,981	158	656	6,039	9,835	4,324	-498	705	4,531	14,366	68%
Ceredigion (b)	0	2,700	1,695	2,300	0	6,695	2,527	-304	307	2,531	9,226	73%
Pembrokeshire	0	5,288	326	3,782	3,511	12,907	1,584	1,719	996	4,299	17,206	75%
Carmarthenshire	10	6,922	0	6,789	4,199	17,919	3,105	-270	2,397	5,232	23,151	77%
Swansea	0	11,793	0	8,372	4,775	24,940	12,319	970	1,903	15,192	40,132	62%
Neath Port Talbot	0	4,704	2,076	985	6,095	13,859	61	1,195	4,797	6,053	19,912	70%
Bridgend	0	3,598	0	3,888	10,152	17,638	3,863	-569	1,252	4,546	22,184	80%
Vale of Glamorgan	23	3,132	154	1,607	9,732	14,648	5,486	-996	1,562	6,051	20,699	71%
Cardiff	147	16,793	0	16,380	15,383	48,702	6,081	1,600	590	8,270	56,973	85%
Rhondda Cynon Taf	0	3,599	1,237	2,852	10,196	17,884	5,705	1,999	2,721	10,425	28,309	63%
Merthyr Tydfil	0	2,301	0	808	3,352	6,461	3,361	467	520	4,348	10,809	60%
Caerphilly	0	4,104	244	3,154	5,004	12,506	7,623	2,502	1,605	11,730	24,236	52%
Blaenau Gwent	0	2,200	1,549	388	4,003	8,141	2,313	-268	440	2,485	10,626	77%
Torfaen	0	2,626	0	2,555	3,109	8,291	794	1,452	651	2,897	11,188	74%
Monmouthshire	0	1,926	0	1,205	2,676	5,807	1,902	487	454	2,843	8,650	67%
Newport	91	5,807	0	3,391	5,161	14,450	4,707	2,579	366	7,652	22,102	65%
<b>Wales</b>	<b>272</b>	<b>103,527</b>	<b>8,143</b>	<b>77,356</b>	<b>119,529</b>	<b>308,828</b>	<b>85,827</b>	<b>13,476</b>	<b>24,576</b>	<b>123,878</b>	<b>432,706</b>	<b>71%</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, although the LA has 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 £1,208 and Rhondda Cynon Taf spends the least at £739. Total delegated expenditure per pupil for Wales is £679, an increase of £35 over the previous year. Non-delegated expenditure per pupil is £272, an increase of £24 over the previous year.

**Table 3: Per pupil budgeted expenditure on Special Educational Needs (SEN) provision, 2020-21 (a)**

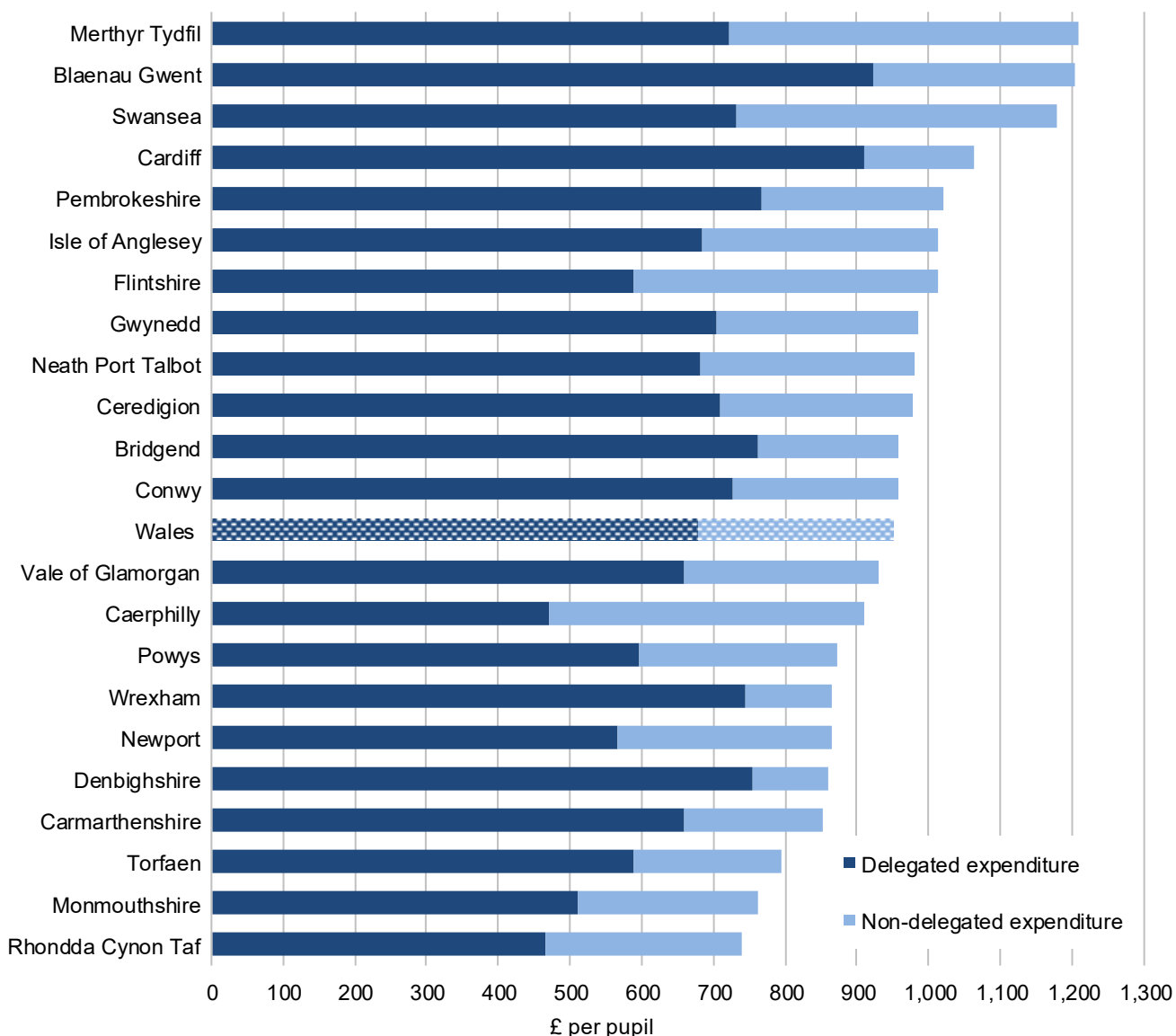
£ per pupil

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	424	0	543	105	19,324	684	288	27	14	329	1,013	7
Gwynedd	0	450	397	446	218	20,055	703	183	22	76	281	984	3
Conwy	0	418	0	427	245	19,644	728	188	12	31	231	959	1
Denbighshire	0	439	246	337	280	20,698	754	158	-84	31	106	860	-10
Flintshire	0	347	0	488	216	19,496	588	285	102	37	424	1,012	6
Wrexham	107	443	0	579	292	16,868	745	136	-22	6	120	866	-9
Powys	0	348	171	98	282	21,414	597	263	-30	43	275	873	-8
Ceredigion	0	633	745	790	0	0	709	268	-32	33	268	977	3
Pembrokeshire	0	554	302	623	156	22,579	766	94	102	59	255	1,021	7
Carmarthenshire	91	447	0	594	140	29,993	660	114	-10	88	193	853	-10
Swansea	0	597	0	595	205	23,293	733	362	29	56	446	1,179	24
Neath Port Talbot	0	428	486	206	289	21,126	682	3	59	236	298	980	3
Bridgend	0	271	0	411	401	25,317	762	167	-25	54	196	959	1
Vale of Glamorgan	271	256	121	192	292	33,328	658	247	-45	70	272	930	-2
Cardiff	1,083	534	0	767	646	23,813	909	114	30	11	154	1,063	12
Rhondda Cynon Taf	0	179	231	233	580	17,580	467	149	52	71	272	739	-22
Merthyr Tydfil	0	405	0	261	165	20,277	722	376	52	58	486	1,208	27
Caerphilly	0	266	273	311	168	29,786	470	286	94	60	441	910	-4
Blaenau Gwent	0	492	555	279	165	24,261	923	262	-30	50	282	1,205	27
Torfaen	0	329	0	426	118	26,462	589	56	103	46	206	794	-16
Monmouthshire	0	296	0	252	58	46,145	512	168	43	40	251	763	-20
Newport	1,854	394	0	322	224	23,038	566	184	101	14	299	865	-9
<b>Wales</b>	<b>688</b>	<b>404</b>	<b>387</b>	<b>449</b>	<b>5,244</b>	<b>22,795</b>	<b>679</b>	<b>189</b>	<b>30</b>	<b>54</b>	<b>272</b>	<b>951</b>	<b>0</b>
Lowest	0	179	0	98		16,868	467	3	-84	6	106	739	-22
Highest	1,854	633	745	790		46,145	923	376	103	236	486	1,208	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 Rhondda Cynon Taf has the lowest.

**Chart 3: Expenditure per pupil on SEN provision, 2020-21 (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 Official 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.

In 2020, local authorities were given deadline extensions due to the Covid-19 pandemic and data was received throughout the year up until publication in January.

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. Due to the COVID-19 pandemic, budget data was received throughout the year up until December therefore some local authorities who submitted later in the year may have made adjustments as a result of the outbreak.

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 Official 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 Official 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 2021 - Statistical first release and StatsWales update for 2021-22.

## **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).

## **Open Government Licence**

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