

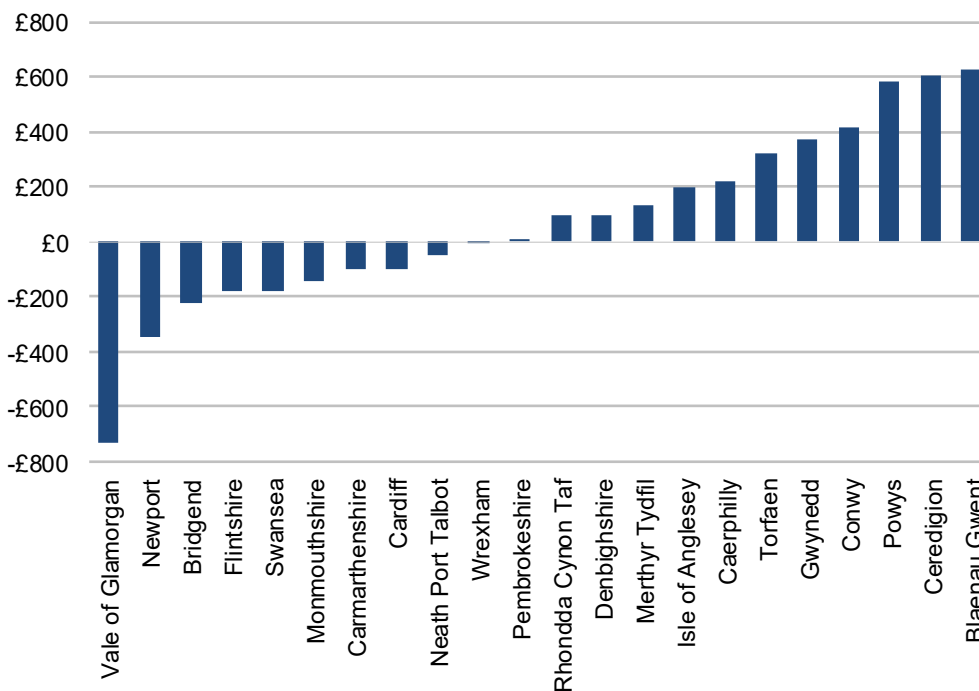
Local Authority Budgeted Expenditure on Schools: 2022-23

7 July 2022
SB 16/2022

Key points

- Schools expenditure is budgeted to be £3,096 million, an increase of 6.3% over the previous year.
- Schools expenditure per pupil is budgeted to be £6,773, a year-on-year increase of 6.0% or £386.
- The budget per pupil can be broken down into £5,617 per pupil delegated to schools and £1,156 per pupil retained for centrally funded school services.
- The funding delegated to schools is budgeted to be £2,568 million. The amount of funding that local authorities delegate directly to schools ranges between 76% and 89% of overall schools budgeted expenditure.
- 82.9% of the total schools budgeted expenditure is delegated directly to schools, a decrease of 0.4 of a percentage point compared to the previous year.

Chart 1: Schools budgeted expenditure per pupil: difference from the Wales average, 2022-23



About this release

This statistical bulletin analyses the resources that local authorities have budgeted to make available for education and school services in the financial year prior to March 2023.

It analyses overall school expenditure, delegated school expenditure and expenditure per pupil.

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

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Net revenue expenditure is the amount of expenditure which is supported by council tax and general support from central government, net of specific grants, plus (or minus) any appropriations from (or to) financial reserves. Table 1 shows Newport has the largest percentage increase in education net revenue expenditure at 9.7% whilst Neath Port Talbot has the smallest increase of 3.2%.

Table 1: Budgeted net revenue expenditure on education (a)

	<i>£ thousand</i>			
			Change in	
	2021-22	2022-23	2022-23 over 2021-22	Percentage change
Isle of Anglesey	57,114	59,999	2,885	5.1
Gwynedd	101,770	106,167	4,398	4.3
Conwy	89,437	94,430	4,993	5.6
Denbighshire	91,652	98,038	6,386	7.0
Flintshire	124,408	130,178	5,770	4.6
Wrexham	109,399	114,687	5,288	4.8
Powys	105,646	110,018	4,372	4.1
Ceredigion	57,232	59,854	2,622	4.6
Pembrokeshire	99,092	102,587	3,495	3.5
Carmarthenshire	153,180	159,978	6,798	4.4
Swansea	189,396	202,293	12,897	6.8
Neath Port Talbot	116,987	120,717	3,731	3.2
Bridgend	125,938	131,124	5,186	4.1
Vale of Glamorgan	115,597	123,368	7,771	6.7
Cardiff	296,218	307,453	11,234	3.8
Rhondda Cynon Taf	214,453	228,191	13,739	6.4
Merthyr Tydfil	53,255	57,951	4,696	8.8
Caerphilly	158,150	169,243	11,093	7.0
Blaenau Gwent	55,979	60,383	4,404	7.9
Torfaen	83,300	87,484	4,183	5.0
Monmouthshire	63,824	66,538	2,714	4.3
Newport	136,115	149,307	13,192	9.7
Wales	2,598,142	2,739,990	141,848	5.5

Source: RA/Section 52 education budget statements

(a) The figures are on a 'net revenue' basis, i.e. excluding expenditure funded by specific government grants. The data includes all school and non-school expenditure.

Table 2 shows that Merthyr Tydfil has the largest increase in schools budgeted expenditure of 9.6%. Neath Port Talbot has the smallest increase at 3.6%.

Table 2: Schools budgeted expenditure (a)

	<i>£ thousand</i>			
	Schools budgeted expenditure		Change in	Percentage
	2021-22	2022-23	2022-23 over 2021-22	change
Isle of Anglesey	63,411	66,780	3,369	5.3
Gwynedd	112,460	118,185	5,725	5.1
Conwy	101,955	110,533	8,578	8.4
Denbighshire	101,720	107,549	5,829	5.7
Flintshire	139,847	148,171	8,324	6.0
Wrexham	119,587	125,759	6,172	5.2
Powys	117,194	121,697	4,504	3.8
Ceredigion	64,779	69,197	4,418	6.8
Pembrokeshire	109,984	114,946	4,962	4.5
Carmarthenshire	169,763	181,262	11,500	6.8
Swansea	212,859	225,912	13,053	6.1
Neath Port Talbot	130,496	135,163	4,667	3.6
Bridgend	143,915	151,228	7,313	5.1
Vale of Glamorgan	128,419	136,855	8,436	6.6
Cardiff	341,549	364,871	23,322	6.8
Rhondda Cynon Taf	244,785	264,434	19,649	8.0
Merthyr Tydfil	57,031	62,519	5,488	9.6
Caerphilly	173,262	185,218	11,956	6.9
Blaenau Gwent	60,993	65,479	4,487	7.4
Torfaen	90,822	95,412	4,590	5.1
Monmouthshire	71,321	74,294	2,973	4.2
Newport	156,959	170,688	13,730	8.7
Wales	2,913,110	3,096,152	183,042	6.3

Source: RA/Section 52 education budget statements

(a) Includes all expenditure on schools i.e. the delegated/devolved schools budget and all expenditure by the LEA on behalf of schools. Covers all elements of LEA spending that relate to school provision, i.e. school budget plus the LEA budget, including central administration of the LEA, less spending on home to college transport and further education and training for young persons and adults. The figures include the cost of educating pupils with statements of special educational needs who are educated out of county.

Table 3 shows delegated schools budgets increased by 5.7% compared with the previous year. Newport has the highest percentage increase at 9.0%. Home to school transport costs have an effect on how much an individual authority can delegate to schools so delegation rates with and without these costs are shown.

Table 3: Delegated School Budget

	<i>£ thousand</i>					
	Delegated schools budget (a)					Memorandum: Delegation rate excluding home to school transport
	2021-22	2022-23	Change in 2022-23 over 2021-22	Percentage change	Delegation rate (b) 2022-23	
Isle of Anglesey	52,034	54,328	2,294	4.4	81.4%	85.2%
Gwynedd	92,918	96,978	4,060	4.4	82.1%	85.8%
Conwy	83,815	89,054	5,239	6.3	80.6%	84.6%
Denbighshire	85,519	90,887	5,368	6.3	84.5%	89.8%
Flintshire	119,525	123,746	4,221	3.5	83.5%	86.5%
Wrexham	100,575	105,127	4,551	4.5	83.6%	87.6%
Powys	90,006	92,794	2,787	3.1	76.2%	82.8%
Ceredigion	50,713	54,299	3,586	7.1	78.5%	84.0%
Pembrokeshire	91,021	93,415	2,394	2.6	81.3%	86.4%
Carmarthenshire	139,909	149,604	9,696	6.9	82.5%	87.9%
Swansea	177,656	189,449	11,793	6.6	83.9%	87.6%
Neath Port Talbot	106,454	109,071	2,618	2.5	80.7%	85.3%
Bridgend	121,963	126,429	4,466	3.7	83.6%	88.1%
Vale of Glamorgan	112,478	120,401	7,923	7.0	88.0%	90.9%
Cardiff	304,040	324,635	20,595	6.8	89.0%	91.0%
Rhondda Cynon Taf	200,989	213,676	12,687	6.3	80.8%	84.4%
Merthyr Tydfil	47,337	51,109	3,772	8.0	81.7%	85.3%
Caerphilly	137,989	146,770	8,781	6.4	79.2%	82.6%
Blaenau Gwent	52,102	55,769	3,667	7.0	85.2%	88.3%
Torfaen	75,332	79,535	4,203	5.6	83.4%	85.5%
Monmouthshire	57,033	59,615	2,582	4.5	80.2%	86.6%
Newport	129,221	140,914	11,692	9.0	82.6%	85.3%
Wales	2,428,629	2,567,606	138,977	5.7	82.9%	86.8%

Source: RA/Section 52 education budget statements

- (a) Figures are on a 'gross' basis, i.e. including funding from all sources. This is the amount of money the school receives through delegated funding from the LEA plus any specific government grants that have also been devolved to individual schools.
- (b) The delegation rate is calculated by dividing the amounts delegated to schools by the gross schools budgeted expenditure. Delegation rates will vary based on the services provided centrally by local authorities.

Cardiff has the highest delegation rate at 89.0%. Powys has the lowest delegation rate at 76.2% mainly due to high home to school transport costs which cannot be delegated.

Chart 2: Delegation rates: percentage point difference from the Wales average, 2022-23

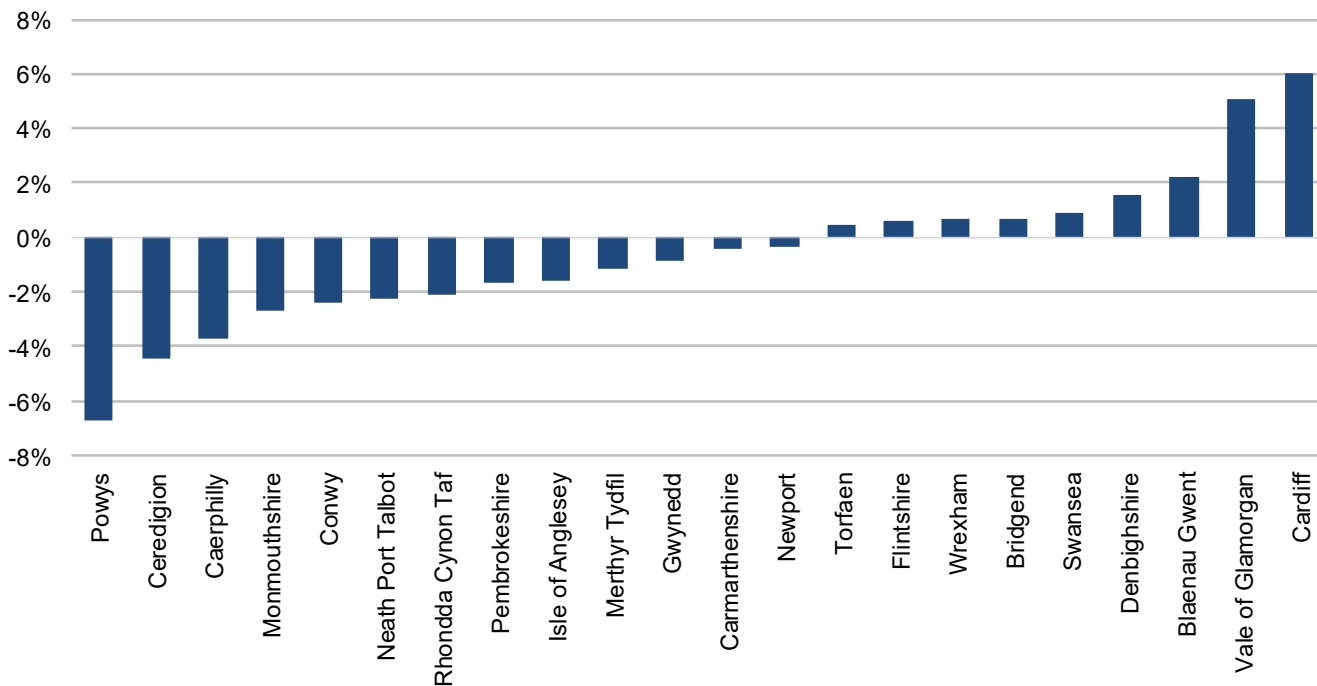
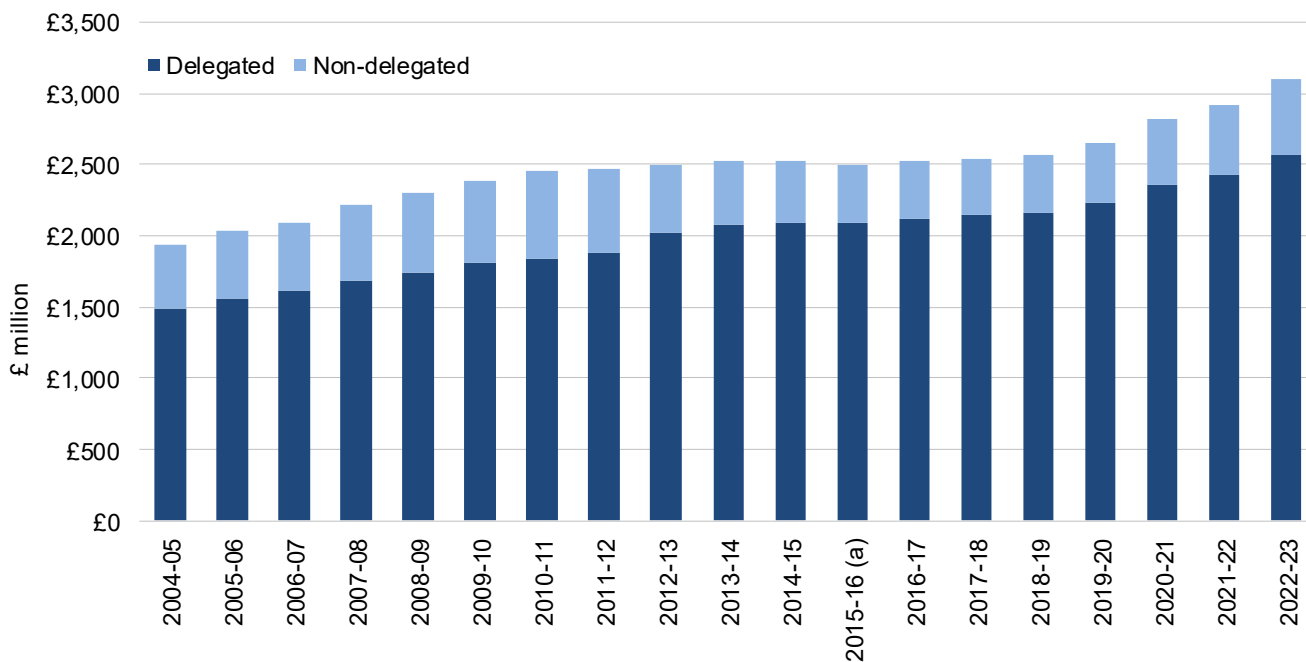


Chart 3 shows that schools budgeted expenditure is to increase by 6.3% in 2022-23.

Chart 3: Breakdown of schools budgeted expenditure over time



(a) The data is not wholly comparable with previous years due to the movement of Flying Start expenditure from Education to Social Services in 2015-16.

Table 4: Centrally funded schools budgets, 2022-23 (a)

	<i>£ per pupil</i>												Memo: Centrally funded schools budget (£ thousand)
	Schools budget					LEA budget							
	Special educational needs (b)	Inter authority recoupment	Staff	Other schools budget	Capital expenditure charged to revenue account	Special educational needs	School improvement	Access to education (excluding transport)	Home to school transport	Strategic management	Other LEA budget	Total centrally funded schools budget	
Isle of Anglesey	272	17	1	130	0	18	55	61	311	382	53	1,300	12,452
Gwynedd	191	23	4	177	84	107	79	75	308	232	0	1,281	21,207
Conwy	259	24	0	436	0	58	68	63	344	144	0	1,397	21,479
Denbighshire	197	-69	24	187	0	37	49	115	408	116	0	1,064	16,662
Flintshire	390	113	20	99	0	38	58	52	225	90	0	1,086	24,425
Wrexham	173	-22	35	369	0	11	23	40	313	141	29	1,111	20,633
Powys	286	-23	2	384	0	91	75	100	584	248	0	1,748	28,904
Ceredigion	342	-79	0	263	0	36	131	250	489	157	0	1,588	14,898
Pembrokeshire	119	153	0	210	0	57	120	60	405	146	0	1,270	21,531
Carmarthenshire	157	-10	3	182	0	108	106	46	408	166	0	1,166	31,658
Swansea	382	25	82	43	0	64	33	109	283	46	0	1,065	36,463
Neath Port Talbot	3	61	12	223	0	291	186	68	361	93	0	1,298	26,091
Bridgend	189	15	1	166	0	81	30	119	334	139	0	1,074	24,799
Vale of Glamorgan	212	-35	1	92	0	88	41	21	194	101	12	727	16,454
Cardiff	123	68	5	101	0	11	33	181	149	66	0	736	40,236
Rhondda Cynon Taf	164	51	6	488	0	70	15	126	296	101	0	1,318	50,757
Merthyr Tydfil	504	79	16	59	0	71	58	25	284	158	5	1,260	11,410
Caerphilly	319	81	30	345	0	82	72	65	284	174	0	1,451	38,448
Blaenau Gwent	279	-34	0	14	14	74	100	214	260	124	51	1,097	9,710
Torfaen	80	107	1	185	0	43	98	183	175	308	0	1,180	15,877
Monmouthshire	189	56	0	195	0	70	52	45	486	216	0	1,310	14,679
Newport	195	69	0	129	0	14	0	163	206	230	114	1,120	29,775
Wales	215	37	14	206	3	67	59	103	300	142	11	1,156	528,546
Minimum	3	-79	0	14	0	11	0	21	149	46	0	727	
Maximum	504	153	82	488	84	291	186	250	584	382	114	1,748	

Source: RA/Section 52 education budget statements

(a) Includes all expenditure incurred by the LEA spent supporting schools. This is the total LEA expenditure outside of the delegated/devolved school budget.

(b) Figures include the cost of educating pupils with statements of special educational needs who are educated out of county. Expenditure on pupil referral units is included, however the pupil numbers are not included in the calculation of 'spend per pupil' as they are not available from the section 52 return. Please see glossary for definitions.

Table 5 shows the total schools budgeted expenditure per pupil. Blaenau Gwent has the highest spend per pupil at £7,397 whilst the Vale of Glamorgan has the lowest at £6,045. Rhondda Cynon Taf has the largest increase in spend per pupil over the previous year of 8.4%. Powys has the smallest increase of 3.2%.

Table 5: Total schools budgeted expenditure per pupil, 2022-23

	Delegated schools budget						Schools budgeted expenditure				
	Nursery	Primary	Middle	Secondary	Special	All sectors (a)	Centrally funded schools budget (a)	(a)			
								2021-22	2022-23	Percentage change	
Isle of Anglesey	.	5,242	.	5,798	19,992	5,673	1,300	6,694	6,973	4.2	
Gwynedd	.	5,457	5,853	5,872	21,006	5,860	1,281	6,783	7,141	5.3	
Conwy	.	4,999	.	6,111	22,667	5,792	1,397	6,643	7,190	8.2	
Denbighshire	.	4,936	5,736	6,130	23,408	5,804	1,064	6,555	6,868	4.8	
Flintshire	.	5,122	.	5,644	21,314	5,503	1,086	6,209	6,590	6.1	
Wrexham	14,966	5,174	.	5,869	20,176	5,661	1,111	6,426	6,772	5.4	
Powys	.	4,892	6,108	5,655	23,968	5,611	1,748	7,132	7,359	3.2	
Ceredigion (b)	.	5,292	6,150	6,227	.	5,789	1,588	6,915	7,378	6.7	
Pembrokeshire	.	4,933	5,367	5,907	25,985	5,510	1,270	6,525	6,780	3.9	
Carmarthenshire	5,314	5,048	.	5,880	26,195	5,508	1,166	6,251	6,674	6.8	
Swansea	.	5,001	.	5,931	24,704	5,532	1,065	6,274	6,597	5.2	
Neath Port Talbot	.	5,188	5,173	5,119	22,569	5,425	1,298	6,427	6,723	4.6	
Bridgend	.	4,693	.	5,612	26,904	5,475	1,074	6,227	6,549	5.2	
Vale of Glamorgan	8,778	4,542	4,843	5,119	36,898	5,318	727	5,661	6,045	6.8	
Cardiff	13,423	5,286	.	6,184	25,669	5,938	736	6,293	6,674	6.1	
Rhondda Cynon Taf	.	4,975	5,549	5,713	21,044	5,549	1,318	6,334	6,867	8.4	
Merthyr Tydfil	.	5,202	.	5,575	21,770	5,644	1,260	6,381	6,904	8.2	
Caerphilly	.	5,083	6,078	5,699	27,879	5,540	1,451	6,517	6,992	7.3	
Blaenau Gwent	.	5,725	6,097	6,062	26,006	6,300	1,097	6,980	7,397	6.0	
Torfaen	.	5,244	.	6,358	29,355	5,911	1,180	6,653	7,091	6.6	
Monmouthshire	.	4,942	.	5,824	.	5,320	1,310	6,355	6,630	4.3	
Newport	11,310	4,878	.	5,379	26,448	5,303	1,120	6,007	6,423	6.9	
Wales	10,345	5,059	5,628	5,806	24,795	5,617	1,156	6,387	6,773	6.0	
Minimum	5,314	4,542	4,843	5,119	19,992	5,303	727	5,661	6,045	3.2	
Maximum	14,966	5,725	6,150	6,358	36,898	6,300	1,748	7,132	7,397	8.4	

Source: RA/Section 52 education budget statements

(a) The £ per pupil figures shown here are an average across all sectors.

(b) There are no special schools within Ceredigion or Monmouthshire, although the LAs have classes within mainstream education which cater for pupils with statements of special educational needs.

Chart 4: Breakdown of schools budgeted expenditure, 2022-23 (£ million)

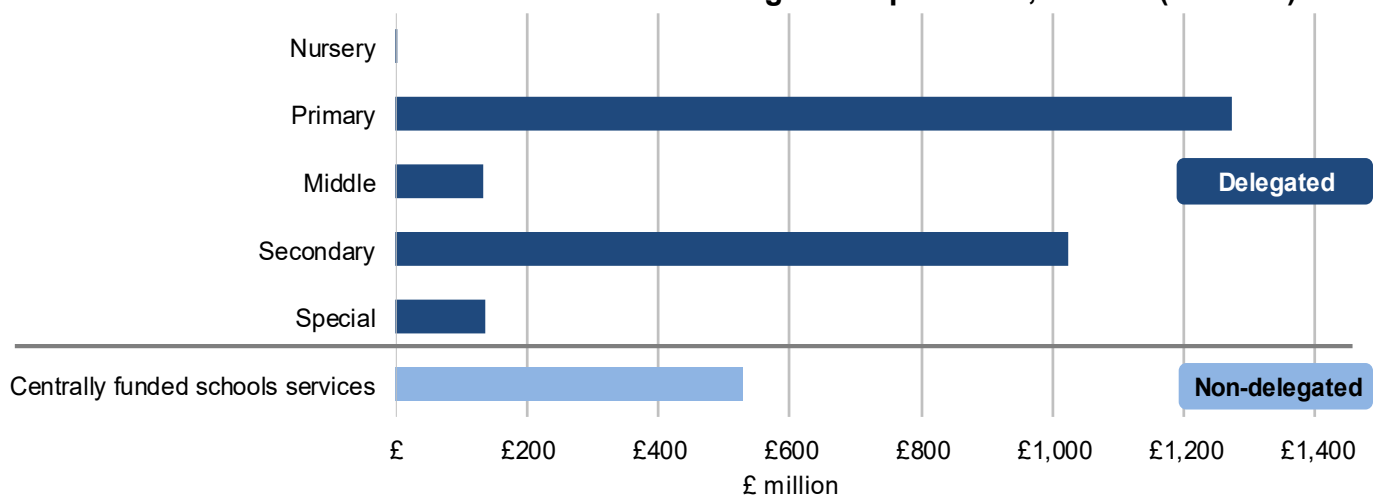
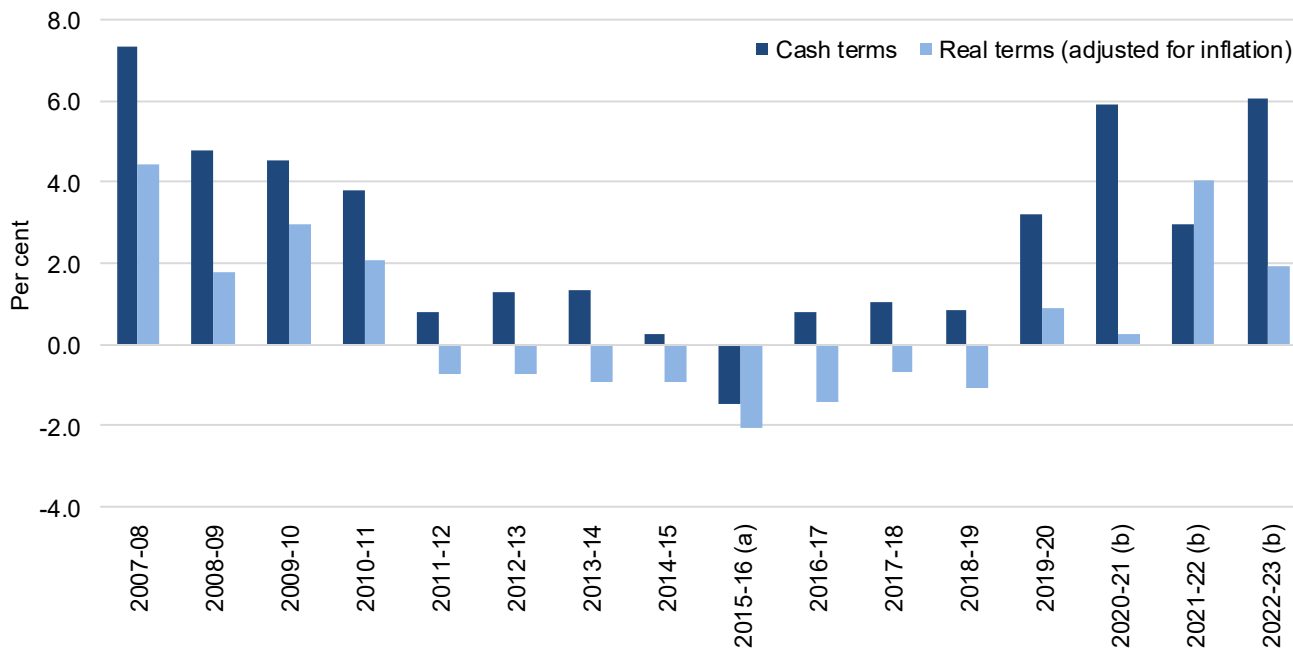


Chart 5 shows the percentage change over time in school budgets per pupil in cash and real terms. Over the past 10 years, school budgets per pupil have been increasing in cash terms in most years. There have been increases in real terms over the past four years.

Chart 5: Percentage change in school budgets per pupil over time: cash and real terms (2020-21 prices)



(a) The data is not wholly comparable with previous years due to the movement of Flying Start expenditure from Education to Social Services in 2015-16.

(b) The real terms data for 2020-21 onwards should be treated with caution due to the impact of the Covid-19 pandemic on Gross domestic product (GDP).

Comparison with England

In January 2012 we published a [statistical article](#) explaining why the Wales data on school funding cannot be compared with England. This situation arose due to the rollout of Academies in England and the separate funding and data arrangements that followed. The [Chief Statistician published an update on this issue in March 2015](#).

In 2018, the Institute for Fiscal Studies (IFS) [published a paper comparing Wales and England school expenditure per pupil](#) having identified a new data source that enabled academies and maintained schools data in England to be combined and thus enabled a comparison of trends with Wales. Whilst there still may be some issues in the comparability of the data at a detailed level, we worked with the IFS researchers to consider their methods and believe it is the most robust comparison that currently exists of trends in recent years. It is important to note that the IFS analysis is on a different basis to our previous statistical publications and therefore cannot be directly compared.

The IFS report that school funding per pupil in England has fallen at a faster rate than in Wales over a number of years largely due to the growth in pupil numbers in England.

The latest UK comparisons have been included in section 4.2 of the [latest IFS publication on education spending in England](#).

Glossary

Data sources

The main sources of information about Local Authority Budgeted Expenditure on Schools are the Revenue Account (RA) and Section 52 (S52) returns from county councils.

The numbers of pupils used for the calculations are based on full-time equivalent pupil numbers in nursery, primary, secondary and special schools, as shown in S52 Part 1 returns, i.e. the pupil numbers on which Local Authorities (LAs) based their budgets.

The real terms data has been calculated using the [GDP deflators published by the Treasury](#).

Background

Sources of funding

Local authority budgets for education services are funded mainly from shares of revenue support grant, council tax and redistributed non-domestic rates. In addition, funding is provided through specific grants provided by the Welsh Government, including grants for post-16 provision in schools. The grant for post-16 provision in schools forms part of core funding for schools and is part of a local authority's schools budget.

The provisions of the Education Act 2002 brought into force for financial year 2004-05 through the "LEA Budget, Schools Budget and Individual Schools Budget (Wales) Regulations 2003" require local authorities to allocate expenditure to 3 budgets. These are: **LEA budget** (covers central LA functions involved in Additional Learning Needs; school improvement; access to education; further education and training for young persons and adults and strategic management - as set out in Schedule 1 to the 2003 Regulations), **the schools budget** (covers expenditure directly aimed at supporting schools and comprises of expenditure on services for which the LA retains funding centrally, such as: Additional Learning Needs services, school meals and milk and the **Individual Schools Budget** or funding delegated/devolved to schools.

To focus comparisons, non-school expenditure such as further education and training for young persons and adults, youth service and home to college transport have been excluded throughout with the exception of table 1 which shows net revenue expenditure on total education i.e. all school and non-school expenditure.

The figure below shows the different strands of education expenditure within local authorities. For the purposes of this schools release, we focus on the first 3 strands and ignore any non-school expenditure (except in table 1 which shows the net revenue budget for total education).

$$\begin{aligned} & \text{Delegated/devolved school budget (also called the individual school budget)} \\ & \quad + \\ & \quad \text{School budget (held by LEA)} \\ & \quad + \\ & \quad \text{LEA budget spent on schools (held by LEA)} \\ & \quad = \\ & \quad \textbf{Total school budget} \\ & \quad + \\ & \quad \text{LEA budget spent on non-school services} \\ & \quad = \\ & \quad \textbf{Total education budget} \end{aligned}$$

Flying Start expenditure

For 2015-16 onwards, authorities were asked to report flying start consistently and class all related expenditure as Social Services rather than Education.

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

Accuracy

The main sources of information about Local Authority Budgeted Expenditure on Schools 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 between April and June. The data is published in July, 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](#). The council tax system does not apply to Northern Ireland.

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.

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/local-authority-budgeted-expenditure-schools>

Further data is available on our [StatsWales website](#):

- Local Government →Finance →Revenue →Education
- Local Government →Finance →Revenue →Budgets
- Local Government →Finance →Revenue →Delegated Schools Budgets

Individual school level data is also available from the [My Local School website](#).

Data on school budgets are also available for [England](#) and [Scotland](#).

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

July 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

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